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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Simplification of Income Tax Forms.

THE REPORT, which has just been issued [Cmd. 2019, 1s.], of the Departmental Committee on the Simplification of Income Tax and Super-Tax Forms, of which Mr. Justice ROWLATT was Chairman, is not either a very enlightening or satisfactory document. In effect, it says that Form No. 11, the ordinary Schedule D Form, might be printed in better type, and with bigger spaces, and on better paper, so as to consist of eight pages instead of four, and the explanatory notes also should occupy eight pages; but the actual matter of the Form is, in the opinion of the Committee, incapable of material improvement:—

> "Although we have found it impossible to reduce materially the amount of printed matter on the form, we consider that if the printed matter were better spaced, and a large type employed in printing it, as would be possible if an eight page form and an eight page enclosure were adopted, the taxpayer would find it a great improvement."

A specimen of the improved Form, with explanatory memorandum, and also a revised Form of Notice of Assessment are enclosed in a pocket to the cover of the Report. But a mere change of printing and spacing is hardly a sufficient answer to the widespread demand for a simplification of the Forms.

The Reasons for Complication of the Forms.

THE REPORT of the Income Tax Commission of 1920 attributed the complication of the Forms to the difficulty that the wording of the Form must inevitably be based on the wording of the Income Tax Acts. But it was considered that if there was a new codified Act, something might be done in the way of simplifying the statutes themselves, and this simplification might be reflected in the language of the Form of Return. Also the Commission pointed out that the complexity of the Form was largely due to the fact that we live in a complicated world. In fact the Commission did little more than recommend that the instructions for filling up the Forms should be issued in an official handbook.

The present Committee turn this down for the reason that, with the continual changes in the law, the handbook would soon be out of date, but there does not seem to be much in this. Both the Commission and the Committee find that a good deal of the trouble is due to the duplicate work of local assessors and of inspectors of taxes. But as the Commission proposed to abolish the assessors, this did not trouble them. The Committee, however, have to take the law as it stands, and we gather that the fundamental difficulty in improving the Forms is that they are sent out by local assessors who may or may not know anything about income tax business. This, of course, can be remedied on the lines of the Report of the Royal Commission, and then the taxpayer will only have to deal, as he already does in practice, with the inspector of taxes. It may be that any effectual simplification in income tax administration must be preceded by simplification of the law, and if that task was undertaken, returns both for income tax and super-tax would be made on the same footing. In fact, the path to simplification is indicated by the Form of Assessment. This provides a space for the total income, and spaces for the various deductions. It is quite a simple form, and the taxpayer should be asked to fill it in, if necessary with the aid of the inspector of taxes. A schedule for giving particulars of income might accompany it. The officials would check the taxpayer's computation of his liability, and could ask for any necessary information. If the taxpayer could work on the Form for Assessment instead of on the Form of Return, a very great simplification would be effected.

The Liability of the Public Trustee.

An interesting statement as to the liability of the Public Trustee has been made by the Attorney-General in the House of Commons and will be found printed under "In Parliament." Sir William Mitchell-Thomson inquired whether the Attorney-General's attention had been called to the fact that the liability of trustees, whether individual or corporate, was materially greater than that of the Public Trustee under the Public Trustee Act, 1906; and Sir Patrick Hastings replied that he did not accept the suggestion that the liability of an ordinary trustee was materially, if at all, greater than that of the Public Trustee. So apparently the official view is that the exception in s. 7 of the Act is meaningless. For we suppose any distinction between the cases of private trustees and the Public Trustee must be based on that section. *Primâ facie*, no doubt, the liability is the same. Under s. 2 (2) the Public Trustee "shall have all the same powers, duties, and liabilities, and be entitled to the same rights and immunities" as a private trustee. But this is prefaced by the words "subject to the provisions of this Act," and so we have to search the Act for the qualifications of the general rule. Now s. 7 throws on the Consolidated Fund "all sums required to discharge any liability which the Public Trustee, if he were a private trustee would be personally liable to discharge," but then follows the exception:—

> "Except where the liability is one to which neither the Public Trustee nor any of his officers has in any way contributed, and which neither he nor any of his officers could by the exercise of reasonable diligence have averted, and in that case the Public Trustee shall not, nor shall the Consolidated Fund, be subject to liability."

It is the obvious implication that under such circumstances a private trustee would be liable; otherwise, why have the exception? But the Public Trustee is not liable. However, the Attorney-General says there is no difference—or no material difference—between the liability of the private trustee and the Public Trustee, and this should be remembered if ever the Public Trustee sets up the statutory exception to his liability. But if the words are really meaningless, would it not be as well to have them struck out, and then a private trustee, who is often in a hard case, would have the satisfaction of knowing that the Public Trustee is no better off. Or, better still, if the words are really effective, why not extend them to private trustees? Surely no one would say that, in the circumstances specified, a private trustee ought to be liable; but as to his actual legal liability we fear the Reports tell a different tale.

Reform by Administrative Decree in France.

The French Senate has just rejected M. Poincaré's proposal, carried after so much controversy in the Chamber of Deputies, conferring on the Executive Departments of State authority to carry out reforms in the French Civil Service by means of "Administrative Decrees." This means a triumph for two fundamental conventions of the French Constitution, namely, (1) the "*Séparation des Pouvoirs*," or absolute severance between legislative and administrative jurisdiction, and (2) the *Droit Administratif*, which confers on the officials of Public Departments exemption from process of law, as regards exercise of public duties, except in special *Tribunaux Administratifs*. As we pointed out in a previous note, anything in the nature of our Statutory Orders in Council, *i.e.*, delegated legislation by Executive Departments, has always been rigorously excluded by every French constitution of the last hundred years, on the ground that it is a trespass of the Executive on the functions of the Legislature. Nothing could illustrate more conclusively the unique character of that "Sovereignty of Parliament," which Prof. Dicey regarded as the fundamental mark of the British Constitution, than the steadfast refusal to let the Executive enact even very minor legislation which is typical of foreign constitutions. In France, of course, the phrase "*Séparation des Pouvoirs*" was borrowed by the Reformers of 1789 from Montesquieu's erroneous statement, in his *Esprit Des Lois*, that this was a mark of the English Constitution and the chief bulwark of English civil liberty. A generation of revolutionists, bitterly hostile to the domination of the Crown in the *Ancien Regime*, seized on this mistaken theory of Montesquieu as the secret of British freedom, and have clung to it ever since with a doctrinaire tenacity which astonishes English jurists.

Sales by Mortgagees and the Rent Restriction Act.

Questions were raised recently by correspondents as to the obligation of a mortgagee, selling under his power of sale property within the Rent Restriction Acts, to prove the facts which entitle him to exercise his power notwithstanding the protection afforded by the Acts. The relevant provision is s. 7 of the 1920 Act, which says that a mortgagee shall not exercise his power of sale so long as (*inter alia*) interest is not more than twenty-one days in arrear, but this provision is not to apply where the mortgagee was in possession on 25th March, 1920. Now, ordinarily a purchaser is not concerned to inquire as to the facts which make a mortgagee's power of sale exercisable. Thus, under the Conveyancing Act, 1881, s. 20 (ii), the fact of interest being two months in arrear makes it exercisable, but this is only between mortgagor and mortgagee; the purchaser is protected whether in fact the interest is in arrear or not: s. 21 (2), strengthened by Conveyancing Act, 1911, s. 5 (1). Under the Rent Restriction Act, 1920, a restriction on the exercise of the power of sale is imposed, but the Act has no clause protecting purchasers, and in the absence of such a clause, the purchaser must see that the special restrictions imposed by the Act do not exist. Thus, if the mortgagee shows that he was in possession on 25th March, 1920, the purchaser is not further concerned with the Rent Restriction Act, and he takes his title in reliance on the protecting clauses of the Conveyancing Acts. If the mortgagee was not in possession on that date, then, before the purchaser can rely on the Conveyancing Acts, the mortgagee must prove that interest is more than twenty-one days in arrear, or that one of the other grounds mentioned in s. 7 exists. This seems to answer the inquiry of Dr. Watson (*ante*, p. 401). In terms the restriction on the mortgagee's power of sale under the Conveyancing Act, 1881, s. 20 (ii) and Rent &c. Act, 1920, 7 (*a*) is the same; moreover, if there is two months' arrears under the Conveyancing Act there is twenty-one days' arrear under the 1920 Act. But in a sale under the Conveyancing Act the purchaser is not told what the reason for sale is, and he need not inquire. He is protected by the Act. Under the 1920 Act he has no protection. He must see that the statutory restriction does not apply, and then he goes on under the Conveyancing Act and need not inquire further.

Contractual Powers of Corporations.

IN LEAKE on Contracts, 7th ed., p. 427, it is stated that it is "beyond the power of a corporation or company to contract not to use the powers with which they are invested, presumptively for the public good," and for this *Ayr Harbour Trustees* v. *Oswald*, 8 App. Cas. 623, is a well-known authority. If corporate bodies were enabled to enter into contracts depriving themselves of powers specially conferred upon them by statute, the consequences might be extremely harmful and unjust. The case of *York Corporation* v. *Henry Leetham & Sons, Ltd.*, reported elsewhere, also illustrates the above observation. In that case the Corporation had, amongst other statutory powers of control over a portion of the River Ouse, near York, power to charge certain tolls. They contracted in 1888 with the defendants, who were millers, to give them preferential treatment in that respect. Recently, however, the Corporation had occasion to review the position, and when the firm of millers refused to pay a sum claimed from them by the Corporation, the latter commenced proceedings against them. The court held that the plaintiffs had entered into a contract which was *ultra vires*, and one which could not become *intra vires* by reason of estoppel, lapse of time, ratification, acquiescence or delay, and decided the case in favour of the Corporation. Some sympathy will no doubt be felt for the defendants, especially as the contract was of such long standing. It is, however, essential that statutory corporations should be compelled to keep literally within the bounds of their statutory powers, and not be permitted to extend or fetter such latitude as may be conferred upon them. Otherwise, preferential treatment shown to one person may react adversely upon someone else. The defendants were granted, in 1888, the right to a perpetual renewal of the agreement. It seems clear that such liberty of action as is conferred by statute upon a corporation must remain unimpaired, and cannot be restricted unless it is modified by subsequent legislation.

The Commutation of Perpetual Pensions.

A TREASURY MINUTE of the 22nd ult. announces that it is proposed to commute for a capital sum the perpetual pension of £2,000 a year annexed by a statute of 1793, 33 George III, c. 77, to the title of Lord RODNEY, the victor in the great naval battle of Dominica, which in 1783 saved the West Indies from seizure by a French fleet. The question at once arises, what power does the Treasury possess to commute such pension? The reply is that the Consolidated Fund (Permanent Charges Redemption) Act, 1873, gives the Chancellor of the Exchequer authority to enter into contracts with the holders for the time being of such pensions to commute the annuity for a lump sum. This must be settled on trustees to be invested and disposed of, as regards income, on the same limitations as the pension. The court, however, has in certain events power to modify this.

Special Powers of Appointment and the Settled Land Acts.

WE print elsewhere a report of *Re Curwen and Frame's Contract*, in which Mr. Justice P. O. LAWRENCE has decided an interesting point as to the effect of the exercise of a special power of appointment on sales under the Settled Land Acts. We are also glad to have the opportunity of printing an opinion on the identical point on the same title which was given in 1903 by the late Mr. WOLSTENHOLME. We may say that we have before us an opinion by a Conveyancing Counsel to the Court—happily still living—of much later date, on the same title and to the same effect. In view of the learned judge's decision in the present case, the opinions of counsel, perhaps, are not now of practical value, but to many conveyancers the publication of Mr. WOLSTENHOLME'S opinion will be interesting. It calls to mind one of the most eminent conveyancing counsel of recent years, and when the new scheme of conveyancing under the Law of Property Act, 1922, comes into operation, his name will not be forgotten amid the group of Chancellors and conveyancers to whom it is due. The scheme, indeed, is not WOLSTENHOLME'S scheme. That was embodied in the Conveyancing Bill of 1897. But the present scheme is the outgrowth of his scheme, and it is safe to say that without his disinterested labour and skill it would not have been framed.

The trouble over compound settlements is well known in conveyancing practice. Section 2 of the Settled Land Act, 1882, defines a settlement as any deed or other instrument, or any number of instruments, etc., "under or by virtue of which" land stands limited to persons by way of succession, and of this settlement there must be trustees in order that a sale may be made under the statutory power. If, after the original settlement, there has been a further settlement, then it may be that the tenant for life for the time being derives his title under the compound settlement made up of the original settlement and the re-settlement, and then trustees of the compound settlement must be appointed; and this in general can only be done by the court. Or the tenant for life may hold under the re-settlement, so that trustees of the re-settlement suffice; or he may have been tenant for life under the original settlement and retain his statutory powers under that settlement, so that it is enough that there are trustees of the original settlement. These are the matters which were elucidated by *Re Constable's Settled Estates*, 1919, 1 Ch. 178; and *Re Cope and Wadland*, 1919, 2 Ch. 376. The necessity of sweeping away these intricacies has long been recognised, and when the Law of Property Act, 1922, comes into operation, they will be ancient history: see s. 49. They would not have lasted so long if the Law Society's Settled Land Bill of the early years of this century had been passed.

In *Re Curwen and Frame's Contract, supra*, the point was quite a short one. The tenant for life under a settlement had power to appoint a life interest to his wife; subject to this, the remainder was limited to his sons in tail. He exercised the power in favour of his wife by deed poll and died. Thereupon the widow became tenant for life and she contracted to sell as such. Was it sufficient that there were trustees of the original settlement, or did the settlement and the deed exercising the power form a compound settlement, so that it was necessary to have trustees of the compound settlement? The importance of the point lies in the fact that, unless the purchaser pays his money to duly constituted trustees, he gets no title under the statute and the remaindermen are not barred. The answer to the question seems simple enough in view of the light which circumstances have thrown upon it. That, apart from this enlightenment, it is not clear we must assume from the fact of its being found necessary to obtain opinions, and from the recent submission of the matter to the court. But it really depends on the distinction between a general and a special power of appointment. "The law," said COZENS-HARDY, M.R., in *Re Gordon and Adams*, 1914, 1 Ch., p. 113, "has made a distinction between general and special powers. A special power must be read into the instrument creating it, but that cannot be treated as applicable to general powers." Consequently in the present case the appointment of a life estate to the wife had to be read into the settlement. It was, therefore, a limitation taking effect under the settlement. No compound settlement was in question, and it was sufficient that there were trustees of the settlement. But, as is often the case, matters are plain enough after they have been settled.

A conference took place at the Home Office on Tuesday, on the subject of assaults on children. The meeting was principally between heads of departments, but one or two private persons specially interested were also present. The meeting was private, but it is understood that its object was to bring about an improved administration of the existing law relating to assaults on children. The law in this direction is made more severe by the Offences Against the Person Bill now before Parliament, but the officials consider that a good deal could be done by administrative action under the present law to deal effectively with the matter.

Collecting Bankers and One-man Companies.

NOTWITHSTANDING some tampering during the war with the familiar rule in *Salomon's Case*, 1897, A.C. 22, it still remains law for all purposes, not involving questions of criminal or public law, that a duly incorporated company is an entity quite distinct from its shareholders, even when in substance one large shareholder can so use the machinery of company constitution as completely to control its activities. But every now and then this principle is questioned in novel circumstances and requires to be re-affirmed. This the Court of Appeal has just done in a very unusual set of facts in *A. L. Underwood, Ltd.* v. (1) *Bank of Liverpool and Martins* (2) *Barclays Bank*, two appeals heard together: 1924, W.N. 55; 40 T.L.R. 302.

The plaintiff company came into existence in July, 1919. For some years previously A. L. UNDERWOOD had been carrying on business as a machinery merchant and had accounts with each of the defendant banks. He ultimately converted himself, to use a popular if legally inexact phrase, into the company, which was a private limited company, requiring only two shareholders. One shareholder was UNDERWOOD'S wife, who held just one share; all the other shares were allotted to himself. A debenture securing a floating charge over all the company's assets was issued to a creditor of UNDERWOOD as cover for the latter's debt. In the memorandum of association the enumerated objects of the company included *inter alia* the endorsement of bills of exchange and other negotiable instruments. Article 1 of the articles of association incorporated Table A, paragraph 71 of which prescribes that the company's affairs are to be managed by its board of directors. By Art. 7 UNDERWOOD was appointed sole director. UNDERWOOD'S account, after the company had been formed, continued to be kept with the defendant banks which received notice that his business had been transferred to the company.

In the events that happened UNDERWOOD, as sole director, became possessed of several cheques, drawn in favour of the company, some crossed and others not crossed. He endorsed these cheques as follows: "A. L. Underwood, Ltd.—A. L. UNDERWOOD, sole director." He then paid them into his private banking accounts, instead of paying them into the company's account, which was kept with another bank. Both defendant banks dealt with these cheques in substantially the same way; they did not inquire whether the company had any account of its own, but collected the cheques and credited UNDERWOOD with the proceeds. The only difference between their dealings was that MARTINS did not credit UNDERWOOD with the amount until the cheques had been duly cleared, whereas BARCLAYS credited him with it at once on the cheque being paid it. In both cases he misappropriated the moneys. On his death in 1922 a receiver was appointed on behalf of the debenture-holders, and an investigation of the company's books disclosed the frauds.

Such being the facts, on discovery of the frauds the company by its receiver sued both banks for conversion of the cheques. The defences set up were in substance that the company was a one-man company which was identified with UNDERWOOD, and could not repudiate his fraud; but, of course, the legal pleading of the defendants was not expressed in exactly these terms. MARTINS, who did not claim to be holders in due course, inasmuch as they had not purchased the cheques from UNDERWOOD by crediting him with them when paid in, but had merely acted as a collecting agent for him, set up the plea that UNDERWOOD by virtue of the memorandum and articles, had the actual authority of the company to indorse the cheques and deal with them as he thought proper, so that his motive was immaterial. The defendants as collecting bankers had obeyed the instructions of their client, the company, by paying the cheques in the manner authorised by their managing director's indorsement. Therefore, they were not guilty of conversion in appropriating to UNDERWOOD moneys which were the property of the company. BARCLAYS, who claimed to be holders in due course, not mere collecting bankers, inasmuch as they had actually credited the cheques before clearing them, set up the same plea *mutatis mutandis*, in accordance with the principle in *Gordon* v. *County Bank*, 1902, 1 K.B. 242. As regards this latter contention, the Court of Appeal re-affirmed the view that the mere immediate crediting of a customer with the value of a cheque paid in to his account, before clearing, does not make the bank holders for value, as distinct from mere collecting agents, unless there has been an agreement, express or implied, between the customer and the bank, that the former shall be authorised to draw before clearing. No such agreement was here proved, and therefore in both cases the banks were merely collecting agents.

In addition to the plea just explained, both defendant banks put in an alternative defence to meet the possibility that the court might hold (as in fact it did), that the memorandum and articles could not possibly be deemed to authorise a sole director to commit frauds on the company for his own benefit. Assuming that such acts on his part were unauthorised, nevertheless the company, it was pleaded, having by the memorandum and articles held him out as empowered to do such acts as he had done, provided they were done for the benefit of the company, was estopped from denying their propriety as against a person acting *bonâ fide* and with no knowledge of circumstances to put him on inquiry: *Royal British Bank* v. *Thorquand*, 1856, 6 E. & B.

Now it is clear that both these alternative pleas really turn on one point. In substance, they amount to saying that a one-man company, by its very constitution, puts into the hand of its one-man director an instrument for committing frauds, and is therefore precluded from denying its identity with the "one-man" whom it has invested with complete control over its affairs and with the power to exercise all its own functions without any exception whatever. The answer to this, however, is that no such identity exists in law; the company is only (1) liable to the one-man in his capacity as shareholder, and (2) a principal of him in his capacity as director, and it cannot be deemed to be deprived of any defence open to any other company against an agent with equal power. The fraudulent intention of UNDERWOOD in paying the cheques into his own banking account invalidated *ipso facto* his authority so to do, and rendered his act *ultra vires* of his powers as agent of the company.

As regards the point of estoppel, it is almost equally clear that the banks could not rely on estoppel where a company director indorses one of the company's cheques to himself and pays it into his own account. It is a matter of good banking practice, familiar to everyone, that on the payment in of such a cheque, a bank at once enquires why it is paid into the director's private account instead of into the company's account. If the company, as here, has no account with the bank, it inquires where the company's account is kept. If no enquiry is made into these matters, the bank is guilty of neglecting good banking practice, and such negligence is a bar to the setting up of a plea of estoppel by the persons who have displayed it.

A further point, however, arose incidentally in the course of evidence and argument. The banks were aware that the company was a "one-man" company, and they assumed that UNDERWOOD was substantially the same entity as the company. It was because of this assumption that they did not trouble to make the usual enquiries; they regarded UNDERWOOD as in fact the company, and entitled to do as he liked with its assets. Unfortunately, such an attitude, reasonable enough in normal circumstances, loses its validity when the company has creditors, especially when it has a debenture-holder; for the interests of such creditors—unlike those of the company—are opposed to those of the other persons interested, the shareholders. This is pointed out with exceptional lucidity in the various judgments delivered by the Court of Appeal. But it helps to show how inveterate is the tendency to forget the rule in *Salomon's Case, supra*, when one actually has business transactions with a one-man company.

International Law and the Abolition of the Visible Caliphate.

A VEXATIOUS addition to the technical problems of International Law at present awaiting diplomatic solution by the Great Powers is the immediate practical result of the abolition of the Turkish Caliphate. The Caliph or Sultan is at present recognized by all the parties to the Treaties of Versailles and Lausanne as the *De Jure* Sovereign of Turkey. His envoys and ambassadors and consular officials everywhere receive recognition and exercise the powers in respect of passports and certificates of nationality and such documents, conferred by International Law on the properly authorized diplomatic agents of a recognized sovereign. The abolition of the Caliphate will at once raise questions—similar to those still vexing mankind in the case of Russia, Greece, Bulgaria and Mexico—as to the precise successor in his sovereign rights whom the Powers will accept.

The general rule is that sovereignty must rest in a visible person whose seal and sign-manual to his letters-patent or commissions are capable of being verified or questioned by the diplomatic world and its servants everywhere. This is nowadays largely a legal fiction, but a fiction which serves many useful purposes of law, and which it is awkward to replace by any equally convenient doctrine of jurisprudence. Unfortunately the Turkish Assembly has not contented itself with deposing the Caliph or abolishing the Caliphate; if it had done so, probably the situation in law would be served by the simple expedient of recognizing as Sovereign of Turkey the President of the new Turkish Republic. This is the usual mode of recognition accorded to republics, although in the case of the United States the sovereign recognized is not the President, nor yet Congress, but an abstract entity the people of the Federated States. Nominally all American foreign representatives are servants, not of the President nor of Congress, but of this abstract entity.

The Turkish Assembly, however, has preferred—no doubt for religious reasons—not to transfer the Caliphate to the Turkish Republic. What it has chosen to do is to declare that the Caliphate is an abstract idea, not residing in any assembly or people, but vested in the whole body of the faithful, of whatever state they are subjects. This, of course, is the Pan-Islamic ideal. But it creates the practical difficulty that the whole body of Moslems, most of whom are the subjects of England or some other Power, are the Caliph or Sultan of Turkey for purposes of International Law. This is an impossible situation. No doubt, when it is appreciated, the Turkish Republic will rectify it by itself assuming the Sovereignty, as in the case of the United States. But there may be religious obstacles in the way, the precise nature of which is not clear to Westerners.

Reviews.

Merchant Shipping.

A TREATISE ON THE LAW OF MERCHANT SHIPPING. By the late DAVID MACLACHLAN, M.A., Barrister-at-Law. Sixth Edition, by EDWARD L. DE HART, M.A., LL.B. (Cantab), and ALFRED T. BUCKNILL, M.A. (Oxon.), Barristers-at-Law. Sweet and Maxwell, Ltd. 63s. net.

The Law of Merchant Shipping extends into many different branches of the law—the law of property, the law of contract, the law of tort, and international law—and in the present work the principles applicable to shipping in each of those fields are carefully and lucidly explained. On many points statute law has intervened to define rights which were unsatisfactorily dealt with either by Admiralty law or the Common Law, and hence we have the special provisions of the Merchant Shipping Act, 1894, replacing earlier statutory provisions, as to transfers and mortgages of ships. To shipping, the principle that priority of mortgages depends upon order of registration has been strictly applied: *Black* v. *Williams*, 1895, 1 Ch. 408; though not so strictly as to enable the registered mortgagee to have priority for further advances made with notice of a second mortgage (*The Benwell Tower*, 8 Asp. M.L.C. 13). And though notice of trusts may not be entered on the register, this prohibition is saved by the statute itself (Merchant Shipping Act, 1894, s. 57) from prejudicing the enforcement of equities against owners and mortgagees. On other points there has been contest between the doctrines of the Common Law and the rules which Admiralty judges wished to import from Continental law—perhaps ultimately based on Roman law. Such was the contest, whether the supply of necessaries or the execution of repairs gave a lien upon the ship. The Common Law, which knew only possessory liens, refused to admit any such implied lien, and this prevailed. There is an interesting discussion of the matter at pp. 50 *et seq.*, of the present edition of "MacLachlan"; and see p. 82. "By the maritime law," said Holt, C.J., in *Justin* v. *Bollam*, 1 Salk. 34, "every contract of the master implies an hypothecation, but by the Common Law it is not so unless it be so expressly agreed." Statute law and the ways of commerce altered this. For statute law gave the master a lien for his disbursements and liabilities properly incurred for the ship, and the person supplying coal in a foreign port had only to take a bill drawn by the master for a lien to be created on the ship: *The Ripon City*, 1897, P. 226. The whole question of maritime lien—as to the nature of which *The Bold Buccleugh*, 7 Moore, P.C. 267 is the leading authority—and the priority of such liens is fully discussed; maritime liens under the particular subjects giving rise to them; thus the lien for damage is discussed under that head; and priorities—a very intricate question—are explained in the final chapter, "Competing Liens and Claims."

The section on the Maritime Law of Damage also contains an interesting account of the divergence between the Common Law rule and the Admiralty rule as to the apportionment of loss where both ships were to blame. Such apportionment was allowed in Admiralty, but not at Common Law. The Admiralty rule was preserved by s. 25 (9) of the Judicature Act, 1873, and is now stated with more precision in the Maritime Conventions Act, 1911. The material provisions of this statute are set out at p. 245. On another subject, the regulation of the rights and duties of shipowners and cargo owners, the present edition is not able to give the final decision of Parliament, but the Carriage of Goods by Sea Bill of last year, which has now been re-introduced, is given in the Appendix, and also the draft International Maritime Convention of 1922, to which the Bill is intended to give effect. Naturally the edition bears witness to the revival of Prize Law due to the late war. Prize Law was growing up during the eighteenth century, and at p. 446 there is given the statement of its principles drawn up in 1753 by Sir George Lee, Judge of the Prerogative Court, and the Law Officers, including Murray, afterwards Lord Mansfield. After this came the modelling of Prize Law by Lord Stowell, and subject to the Declaration of Paris and the supersession of the Declaration during the late war—described in a note to p. 450—and to the doctrine of continuous voyage, it was very much the same law that was applied in 1914 and afterwards by Sir Samuel Evans and the Judicial Committee. The text of the statutes is given in the Appendix, including the whole of the Merchant Shipping Act, 1894, and this accounts to a large extent for the size of the book. The Fees (Increase) Act, 1923, which increased some of the fees under the Merchant Shipping Acts, is said to be given at the end of the Appendix, but we do not find it. The Appendix, however, contains much other useful matter, such as the Collision Regulations Order in Council of 1910 and the Average Adjusters' Rules of Practice of May, 1923. The work is a very complete exposition of the Law of Merchant Shipping, and in the present edition it has been very carefully and adequately revised and brought up to date.

Mercantile Law.

SMITH'S COMPENDIUM OF MERCANTILE LAW. Twelfth Edition. Edited by J. H. WATTS, of Lincoln's Inn, Barrister-at-Law, Author of the "Assurance Companies Act, 1909," "National Insurance," "Browne and Watts on Divorce," etc. Stevens and Sons. 42s. net.

Eighteen years have elapsed since the appearance of the last edition of this standard treatise on Mercantile Law. That, in itself, is a justification of a new edition. During the interval Mercantile Law has been subjected alike to a great deal of judicial interpretation, and a good deal of legislative, remodelling in the form of codification or amendment. One example, the Limited Partnership Act, 1907, makes obvious changes in the law of partnership, and a chapter is devoted to this Act.

One of the valuable features of "Smith" retained by the present editor, is the "Introduction," in the form in which it was re-written for the tenth edition by the late Sir John Macdonell, who edited that edition. This compresses into twenty pages a review of the history of Mercantile Law which is at once the most learned and the most lucid to be found in the English language. Legal and Economic History, however, have progressed since Sir John compiled this Introduction, and had he survived to re-write it for this edition, no doubt he would have made important additions. The history of the "Law Merchant," as disclosed by recent researches, has recently been summarized in a most interesting book by Mr. Wyndham Bewes, on "The Romance of the Law Merchant," which we noticed fully at the time of its publication. Some revision of the Introduction, along the lines of research thus made known to a wider public by Mr. Bewes, would seem desirable in future editions of "Smith."

One of the great merits of Smith's "Mercantile Law" is its

arrangement. It is divided, unlike Cæsar's Gaul, into one more than the classical "three parts." The first deals with Mercantile Persons, discussing *inter alia* Partnership, Agency and Joint Stock Companies. The second deals with Mercantile Property, and covers patents and trade marks in addition to shipping documents and negotiable instruments. The third is concerned with "Mercantile Contracts," and the fourth with Mercantile Remedies. The treatment in each part is full, but not too full, and the whole work is the best compendium in existence for the use of the commercial student.

Books of the Week.

County Court Practice.—The Yearly County Court Practice, 1924. 1924 Edition by EDGAR DALE, Barrister-at-Law. The Chapter on Costs by J. ERRINGTON, Registrar of the Carlisle County Court. In Two Volumes. Butterworth & Co.; Shaw and Sons, Ltd. 35s. net.

International Law.—Transactions of the Grotius Society. Vol. 9. Problems of Peace and War. Papers read before the Society in the year 1923. Sweet & Maxwell, Ltd. To Non-members, 7s. 6d. net.

Sociology.—Unity in Industry. By JAMES KIDD. John Murray. 3s. 6d. net.

Workmen's Compensation.—Workmen's Compensation and Insurance Reports, 1923. Part 3, completing the volume for 1923. Edited by W. A. G. WOODS, LL.B., Barrister-at-Law. Stevens & Sons, Ltd.; Sweet & Maxwell, Ltd.; W. Green & Son, Ltd. Annual Subscription 25s., post free.

Income Tax.—Income Taxes in the British Dominions. A Digest of the Laws imposing Income Taxes and Cognate Taxes in the British Dominions, Colonies, etc. Compiled in the Inland Revenue Department, London. Supplement No. 1. H.M. Stationery Office. London: Imperial House, Kingsway, W.C.2; 28, Abingdon-street, S.W.1.; Manchester: York-street; Cardiff: 1, St. Andrew's-crescent; Edinburgh: 120, George-street. 1s. net.

Correspondence.

War Charges (Validity) Bill.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I observe in your article of the 8th inst. that you deduce from the withdrawal of the Bill that the Government are unable to justify it, at any rate in its present form. I hope this will prove to be the case, but the primary cause for withdrawing the Bill was that somewhat late in the day the Government found that it would not be proceeded with until a Money Resolution had been passed by the House of Commons. Such a resolution was forthwith placed on the Order Paper, but I understand has not yet been reached.

This makes it clear that what is proposed is to levy a discriminating tax upon certain individuals, firms or companies. The effect would be the same if the Bill simply proposed that, notwithstanding the judgment or order of any Court to the contrary, the persons mentioned in the schedule thereto should pay to the Exchequer the sums set against their names respectively.

My object in writing is to point out that the Bill has only been withdrawn with a view to re-introduction, and to respectfully urge members and others who are interested in the matter to continue their opposition.

S. L. MAC ANDREW.

31, St. Petersburgh Place,
Bayswater, W.2.
10th March.

[We were not aware of the matter to which Mr. Mac Andrew refers, and judged only by the withdrawal of the Bill, as stated in the Parliamentary Proceedings.—ED. *S.J.*]

Mr. Frederick George Fitch, J.P., of Devonshire-square, Bishopsgate, E.C., and of Hamilton-terrace, St. John's Wood, N.W., solicitor, who died on 17th January last, has left property of the gross value of £12,945. After legacies to servants, the ultimate residue of the estate is left upon trust for his daughters for life. Subject thereto one-half of the residue is to go to the Ecclesiastical Commissioners for augmenting the living of the Rector of All Souls, Langham-place, W., and one-half to the Royal Academy of Music.

CASES OF THE WEEK.

Privy Council.

ST. LUCIA USINES AND ESTATES CO. *v.* COLONIAL TREASURER OF ST. LUCIA. 14th February.

REVENUE—INCOME TAX—SALE OF BUSINESS—INTEREST ON UNPAID PURCHASE MONEY—"ACCRUING INCOME."

A company in St. Lucia gave up business and sold its estates. Part of the purchase money was left unpaid and was secured by a covenant on the part of the purchaser to pay that sum, with interest, on a certain date, an obligation which was not met. The Colonial Treasurer claimed income tax on the unpaid interest on the ground that it was income "accrued."

Held, that the company were not assessable, no income having accrued to it from any source within the colony.

This was an appeal from a decision of the Royal Court of St. Lucia relating to the assessment of the appellant company to income tax. The question was whether, under the Income Tax Ordinance, 1910, of St. Lucia, the appellant company were in 1921 liable to be assessed for income tax in respect of the year ending 31st December, 1921. The company had for some years down to and including 1920 owned estates and carried on business in St. Lucia, and duly paid income tax down to the end of 1920. In 1920 it sold all its estates in the island, and since the end of 1920 it had not resided nor carried on any business there. Under the deed of sale of one of the properties the sum of £64,379, part of the purchase price of £117,879, was left unpaid and was secured by "vendor's privilege," and by a covenant on the part of the purchaser to pay on 30th November, 1921, that sum, with interest at 6 per cent. per annum from 19th November, 1920. The obligation of the purchaser under that covenant was not met, and no interest was paid in 1921, but the company obtained a judgment, and the interest was subsequently paid. In this state of things the judgment under appeal was one under which the company was held liable for £2,848 for income tax in respect of 1921, and £292 for fines for default in payment.

Lord WRENBURY, in delivering their Lordships' judgment, said that under the Income Tax Ordinance of St. Lucia a person liable to pay income tax in respect of the year 1921 had to return his income for the period September, 1919, to September, 1920, and under s. 6 the measure of the income in respect of which he was liable was his whole income from September, 1919, to September, 1920. A person liable to pay income tax must be either a person residing in the colony or a person not residing in the colony, but having income derived from a source in the colony. In 1921 the company was not resident in the colony and derived no profit or income from a source in the colony, unless the interest on the above-mentioned sum of £64,379 was profit derived in that year, or was income received or accrued in that year. The Colonial Treasurer contended that the interest accrued to the company in 1921 because it was payable in that year and, none the less, because it was not paid in that year. Their Lordships did not agree. The words "income arising or accruing" were not equivalent to "debts arising or accruing." To give them that meaning was to ignore the word "income." The words meant money arising or accruing by way of income. There must be a coming in to satisfy the word "income." If the taxpayer be the holder of stock of a foreign government carrying interest, and that government defaulted and did not pay the interest, the taxpayer had neither received nor had there accrued to him any income in respect of the stock. A debt had accrued to him, but income had not. It did not follow that income was confined to that which the taxpayer actually received. Where income tax was deducted at the source he never received the sum deducted, but it accrued to him. In their Lordships' opinion, no income in 1921 accrued to the company from any source within the colony, nor was the company resident during that year. It was not, therefore, assessable in respect of that year. The order of the Acting Chief Justice must be discharged, with costs here and below, and the matter remitted with a declaration that the company was not assessable. Their Lordships would humbly advise His Majesty accordingly.—COUNSEL: *Hon. Geoffrey Lawrence; Clauson*, K.C., and *Giveen*. SOLICITORS: *Coward and Hawksley, Sons & Chance; Burchells.*

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Court of Appeal.

B. *v.* B. No. 1. 28th and 29th January.

HUSBAND AND WIFE—DIVORCE—CHILD OF MARRIAGE—CUSTODY GIVEN TO HUSBAND—ACCESS BY GUILTY WIFE—PRINCIPLES GUIDING COURT IN EXERCISING DISCRETION.

It is no longer a fixed principle of the court, as laid down in Clout *v.* Clout and Hollebone, 2 *S. & T.* 391, *and* Bent *v.* Bent and Footman, 10 *W.R.* 448; 2 *S. & T.* 392, *that after a decree for divorce, a guilty wife should have no access to the children of the marriage. The court may now, following the principles expressed in* Mozley Stark *v.* Mozley Stark and Hitchins, 1910, *P.* 190, *allow such access; exercising its discretion according to all the circumstances of the case, with the view that the welfare of the child or children, and not the punishment of the guilty spouse, is the paramount consideration involved.*

Appeal from a decision of Duke, P. This appeal was heard strictly *in camerâ*. The parties were married in 1909, and their only child, a daughter, was born in May, 1912. In July, 1922, they separated, the husband allowing the child to remain in the mother's care, but in December, 1922, he took the child away from the school where her mother had placed her, and took her to the house of his mother. On 27th July, 1923, Horridge, J., upon the petition of the husband, pronounced a decree *nisi*, increasing the damages against the co-respondent to a sum greater than that which had been agreed upon by the parties. During pendency of the suit, two orders were made for the wife to have limited access to the child, and, subsequently to the decree she made an application for an order for access. Duke, P., refused to make any order. The wife appealed. The court allowed the appeal.

Sir ERNEST POLLOCK, M.R., after stating the facts, said that it was clear from the reports of *Clout* v. *Clout and Hollebone, supra*, and *Bent* v. *Bent and Footman*, that the old principle on which the Ecclesiastical Courts acted was that the court would not order access to the children of the marriage on the application of a mother who had been guilty of adultery. But in *Symington* v. *Symington* in 1875, L.R. 2 H.L. (Sc.) 415, Lord Carins, dealing with the Scotch Act, which was similar to the English Act, said, at p. 420: "It appears to me that the Act of Parliament has given the court the widest and the most general discretion, and has purposely done so, and I think it must be the duty of the court to consider all the circumstances of the particular case before it—the circumstances of the misconduct which leads to a separation no doubt—the circumstances of the general character of the father—the circumstances of the general character of the mother—and, above all, it should be the duty of the court to look to the interest of the children." He said that on both sides there ought to be an opportunity of access, so that none of the children might grow up without as full knowledge, and as full intercourse by both parents as the case would admit. It was impossible not to see that the words of *Symington* v. *Symington*, and the spirit they expressed were different from the cold and bald rule laid down in *Clout* v. *Clout, supra*, and *Bent* v. *Bent, supra*. In *Handley* v. *Handley*, 39 W.R. 97; 1891, P. 124, there was a clear declaration in the Court of Appeal that when the wife had been guilty of adultery, the court was not precluded from making an order giving the divorced wife access, but the headnote went on, "but as a general rule such an order will not be made." Lindley, L.J., said in that case, decided in 1890, that the judge would be mainly guided by the particular circumstances of the case before him, and also he would be guided by the interests of the children. In *Mozley Stark* v. *Mozley Stark and Hitchins, supra*, a decision binding upon the present court, it was clearly laid down by the court that the mother was not to be disentitled to access to her daughter, or even to the custody of her daughter, assuming her to be under sixteen, and Cozens Hardy, M.R., said (at p. 193): "We only desire to add that the matrimonial offence which justified the divorce ought not to be regarded for all time and under all circumstances as sufficient to disentitle the mother to access to her daughter," and he finally said, "It is always to be borne in mind that the benefit and intent of the infant is the paramount consideration, and not the punishment of the guilty spouse." Therefore the court must approach the principle with the view that, first of all, the wife was no longer to be regarded as subject to a rule by which in no circumstances was she to have access. She had now, by virtue of the decisions and the legislation, been placed in a very different position, and the court would not regard her as not capable of being given access to the child, but above all, would look at the paramount interests of the child. He (the Master of the Rolls) in the present case, did not think it would be right, from the point of view of the child, to cut her off from all intercourse with her mother; rather the mother should have access under proper safeguards. An interim order would be made, but the access would have to be in circumstances which precluded any contact with the co-respondent or his family.

WARRINGTON and ATKIN, L.JJ., delivered judgments to like effect.—COUNSEL: *Hughes*, K.C., and *Noel Middleton*, for the wife; *Hume Williams*, K.C., and *T. Bucknill*, for the husband. SOLICITORS: *Peacock & Goddard*, for *Basil W. Edwards* for the wife; *Collyer, Bristow & Co.*, for *Ingram, Berridge, Flude & Frearson*, for the husband.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

LEIVERS *v.* BARBER, WALKER & CO. No. 1. 12th, 13th and 14th February.

WORKMEN'S COMPENSATION—ACCIDENT TO MINER EMPLOYED ON HAULAGE—DEATH CAUSED THROUGH DISOBEDIENCE TO PROHIBITION—VERBAL PROHIBITION OF DANGEROUS PRACTICE—BREACH OF DUTY TAKING WORKMAN OUTSIDE SCOPE OF EMPLOYMENT—WORKMEN'S COMPENSATION ACT, 1906, 6 Edw. 7, c. 58, s. 1 (1)—COAL MINES ACT, 1911, 1 & 2 Geo. 5, c. 50, s. 43 (2).

Under s. 43 (2) *of the Coal Mines Act*, 1911, *and regulations made thereunder, no person is allowed to ride on a tub or train of tubs in a mine where the haulage of the tubs is by mechanical power, except men engaged in attaching or detaching tubs to or from the haulage rope where it is moving at a speed not greater than three miles an hour. A workman who came within the statutory exception was killed by accident, either through mounting or riding on a tub in a low narrow working. There was evidence that the workman and all others in the mine had orally been forbidden to attempt the practice in that particular mine. The county court judge held that the master's veto set a boundary to the employment, and the breach of it was an act taking the workman outside its scope.*

Held, that as the workman was not employed to ride upon the tubs, but to walk in front of them, a transgression of the prohibition took the workman outside the sphere of the employment, and the accident did not arise out of or in the course of it.

Appeal by a dependant from an award of His Honour Judge Newell of the Ilkeston County Court in an arbitration under the Workmen's Compensation Act. The facts and arguments are fully stated in the judgment below.

THE COURT dismissed the appeal.

POLLOCK, M.R., said the claim was made in respect of loss of life by a workman named Leivers, who was employed at the respondents' colliery to look after the haulage of tubs, containing coal, drawn along a very narrow and low working, attached to an endless rope. The tunnel was about only 4 feet in height, and in some places as little as 3 feet 9 inches. On the day of the accident the workman was found more or less in the front tub suffering from a severe injury in the head, from which he afterwards died. The speed at which the tubs were drawn along was two and a half miles an hour. The widow made her claim on 2nd December, 1922, and the case was heard in January, then adjourned to May, then to June, and then to July, and the award made in October. The county court judge gave very careful attention to the case. But it was a very difficult one. On the facts stated in evidence it did not necessarily appear that the man was in fact riding on the truck. But the court had to view the evidence as it was presented to the county court judge, presented by able counsel on both sides and fully argued. He (his lordship) therefore cast away all consideration of possibilities or probabilities and accepted the findings. By the Coal Mines Act, 1911, s. 43 (2), where the haulage is worked by gravity or mechanical power no person shall be allowed to ride on sets or trains of tubs except—(*a*) a person travelling on a set or train for the purpose of detaching or attaching tubs from or to the haulage rope if that set or train is not proceeding at a higher speed than three miles an hour; or (*b*) men being conveyed, with the written permission of the manager or under-manager, to or from their work at the commencement or end of their employment . . .; or (*c*) the driver of a locomotive. The section was, perhaps, curiously drawn, but it might lead to the inference that, where the person was employed to attach or detach tubs and the haulage did not exceed a rate of three miles an hour, he was not prohibited from riding on the tubs. Regulation 15 made under the Act was to the same effect but differently phrased. When the answer was presented by the respondents, a letter was written by the solicitors for the appellant and they asked whether or not the respondents intended to rely on any written or printed notices. On 23rd January a letter was written in reply which referred to certain documents, and certainly gave colour to the belief that those documents, and no more, would be referred to at the hearing.

The hearing commenced on 29th January, 1923, and was adjourned until 31st May and on that day a witness for the respondents referred to a further prohibition, but no notice of it was given to the other side. Not until the hearing on 25th June did a witness reveal the fact that there was an oral prohibition

forbidding Leivers to ride through those workings. After some argument the county court judge admitted the evidence, and it was then suggested that there should be a further adjournment, and the case came on again and was argued on 26th July. The learned judge had given his decision in a written judgment which the court had before it, and he came to very definite conclusions of fact and held that the deceased man was outside the scope of his employment when he met with the accident. It was admitted that he must have been killed while mounting or riding on the front tub, and the judge found that his death was caused by his so mounting on to the tub in breach of and disobedience to his orders. Two points, however, were taken by counsel for the appellants: first, that the learned judge exercised his discretion wrongly in admitting evidence of the verbal prohibition, as it was not relied on in the answer. But under r. 18, sub-r. (4), the judge might allow the respondent to avail himself of further matter upon proper terms. It was a matter for his discretion, and in view of the fact that an adjournment was offered to the applicant, there was no ground for saying that the applicant was put in a worse position by the admission of that evidence at that stage. Secondly, it was argued that, assuming that the deceased was killed through the disregard of a verbal prohibition, it was not sufficient to take Leivers out of the scope of his employment, and that whether the prohibition was statutory or contractual it was a mere restrictive order. On the other hand, there were a number of cases in which it was held that disobedience to a regulation might be of such a character as to take a workman out of the scope of his employment. The question was whether that was so. The learned judge thought that the employers' veto was important and salutary, and that disobedience to it took the workman out of the scope of the employment. The court had had its attention drawn to a number of cases dealing with that extremely difficult point. What was the sphere of the county court judge, and what was the sphere of the Court of Appeal in such a case? The court was not entitled to say what decision it might have arrived at on the facts if it had to decide for itself. The real difficulty was to say where the point was where fact ended and law began. The only way in which a rule could be laid down was to take illustrations of fact from the decided cases. *Blair* v. *Chilton*, 84 L.J., K.B. 1147, was the case of a workman employed to turn a wheel, and expressly ordered not to sit down while at work because it was dangerous. It was held that the workman was doing his work in the wrong way, but was entitled to recover. So, too, in *Phillips* v. *Estler Bros.*, 91 L.J., K.B. 470. On the other hand, there were a number of cases in which it had been held that a prohibition took the workman out of the sphere of his employment: *Barnes* v. *Nunnery Colliery Company*, 1912, A.C. 44, and *Lancashire and Yorkshire Railway* v. *Highley*, 1917, A.C. 352. Mr. Cave, for the appellant, argued that as a matter of law the verbal prohibition could not limit the sphere of the employment. In *Phillips* v. *Estler Bros.*, *supra*, Lord Buckmaster said: "Where an act is forbidden either by statute or the employer the question which the court has to consider is whether the forbidden act is to be considered merely as an act of disobedience or whether it is an act which is outside the scope of the employment. The same proposition has been stated in this House by Lord Dunedin in *Plumb* v. *Cobden Flour Mills Company*. When dealing with a fallacy in the argument of counsel, he said (1914, A.C., at p. 67): 'The fallacy of this consists in not adverting to the fact that there are prohibitions which limit the sphere of employment, and prohibitions which only deal with conduct within the sphere of employment. A transgression of a prohibition of the latter class leaves the sphere of employment where it was. A transgression of a prohibition of the latter class carries with it the result that the man has gone outside the sphere.'"

That, then, was the rule to be applied, and, so regarded, the matter resolved itself into a question of fact—What were the terms of the employment on which the man was engaged? The question here was whether they, as a Court of Appeal, were able to interfere with the decision of the learned judge on that question viewed as one of fact. It appeared to him (his lordship) that the county court judge was right in coming to the conclusion to which he came in accordance with the rules summarized by Lord Buckmaster in *Phillips* v. *Estler Bros.*, *supra*. But even if the matter was not a question of fact, but one of law, it would be very difficult to say that the county court judge was wrong in saying that the prohibition limited the sphere of the employment. The deceased had disregarded the limitations of his employment, and had taken himself out of it. For those reasons he (his lordship) thought that the county court judge was right and the appeal must be dismissed.

WARRINGTON, L.J., and EVE, J., delivered judgment to the same effect.—COUNSEL: *Cave*, K.C., and *A. B. Ward*; *Shakespeare*. SOLICITORS: *Taylor, Jelf & Co.*, for *E. S. Buxton Hopkin*, Sutton-in-Ashfield; *Barlow, Lyde & Yates*, for *F. Allcock*, Nottingham.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

In re A BANKRUPTCY NOTICE. No. 62 of 1924. No. 1.
4th and 5th March.

BANKRUPTCY—DEBTOR AND CREDITOR—DEED OF ARRANGEMENT "NOT TO BE REGISTERED"—CONDITION THAT CREDITORS SHALL NOT TAKE FURTHER ACTION—CREDITOR SIGNING LETTER AGREEING TO DEED—SUBSEQUENT ISSUE OF BANKRUPTCY NOTICE BY CREDITOR—ESTOPPEL—DEEDS OF ARRANGEMENT ACT, 1914, 4 & 5 Geo. 5, c. 47, s. 2.

On 18th April, 1922, a debtor executed a deed of agreement with his creditors, which stated in the preamble that the deed was made "to the intent that these presents shall not be registered either as a composition or deed of arrangement or otherwise." Upon execution of the deed, five bankruptcy notices against the debtor were withdrawn, the deed containing a full list of the debtor's liabilities and assets, and making provision that the trustees of the deed should be entitled to receive the assets and part of the debtor's income for the benefit of the creditors. Subsequently several of the creditors, including S, a creditor for £1,000, signed letters to the debtor, all being in the same form, which referred to the deed "which I understand you do not intend to register as a deed of arrangement," and continued: "I hereby agree that so long as you comply with the terms of such agreement I will not . . . bring or prosecute any action or legal proceedings whatever against you or against your estate or effects in respect of any scheduled debt, nor will I . . . attempt to set aside such agreement." S agreed to hand over the letter signed by him to the debtor upon the latter obtaining and delivering to him a bill of exchange for £300. This was done, but the bill was dishonoured on presentation. The letter was not handed over, owing to the debtor not having paid to S an agreed sum for costs, and the debtor then took proceedings for a declaration that he was entitled to delivery of the letter. S then issued a bankruptcy notice against the debtor, but the registrar, while questioning the propriety of the whole transaction, thought that S had entered into the agreement in consideration of the giving of the promissory note, and that he was bound by the agreement. He therefore dismissed the notice.

Held, on appeal, that the deed of arrangement being invalid to the knowledge of all parties to it, for want of registration, was not binding upon S, and that it being difficult to read into the letter a definite representation that the creditors would not take any future action against the debtor, S was not estopped from issuing the notice.

Appeal from a decision of Mr. Registrar Francke. The facts of this case are set out in the head note. S appealed against the dismissal of the bankruptcy notice. The court allowed the appeal.

Sir ERNEST POLLOCK, M.R., said that the appellant claimed, first, that as the sum due for costs had not been paid, and the letter not handed over, he was bound by the agreement. That claim seemed to be ill-founded. The real condition upon which the letter was signed was that the bill for £300 should be delivered to S, which was done, and upon the giving of that bill S was to be ready to fall into line with the other creditors. The sum due for costs was of small importance, and was no part of the original terms of the agreement. But the question was as to how far the letter acted to prevent the issue of the bankruptcy notice. It was admitted that the deed was a deed of arrangement within the meaning of the Deeds of Arrangement Act, 1914, and, not being registered, under s. 2 of that Act it was void, and not binding upon the persons assenting to it. It might be called the agreement of 18th April, 1922, but in fact it was an agreement void, and a nullity, and therefore not binding upon S. But the real question was, inasmuch as the creditor did in terms assent to the deed of 18th April, 1922, was he, although the deed was void, estopped from saying that the agreement was bad in law, and not a defence for the debtor when the creditor was taking steps which he had agreed not to take? The defence of estoppel was often relied upon in cases of this nature. In *In re Bagley*, 55 SOL. J. 48; 1911, 1 K.B. 317. In that case a creditor recovered judgment against a debtor, and then became bankrupt himself. His trustee in bankruptcy had assented to a deed of arrangement between the first debtor and his creditors, which had not been registered, and it was said that he could not issue a bankruptcy notice in respect of the original debt. But it was held that he was not bound, the arrangement being void, the deed of arrangement being a nullity. That seemed to be the principal case binding upon the present court in considering the question of estoppel. *In re Wilson's Deed*, 60 SOL. J. 90; 1916, 1 K.B. 382, was relied upon as a case showing that a creditor could not act against the provisions of a deed which he had undertaken to follow, by reason of the deed being void. But in that case Horridge, J., did not go so far as to assent to a general principle that when a deed is bad there can still be estoppel, and it seemed that he had founded his judgment on the particular facts of that case. That judgment was hardly authority for the proposition that a man could not take up a position inconsistent with a deed to which he had been a party when that deed was utterly void.

In *Re Lee; ex parte Grunwaldt*, 1920, 2 K.B. 200, Horridge, J., seemed to have modified his judgment in *In re Wilson*, and referring to *In re Wilson* and other earlier cases, he said: "But the distinction between those cases and the present one is that in the present case all parties knew that this deed was invalid," which could equally be said about the present appeal. To support the doctrine of estoppel, it was said that the court must find that there had been a representation by one party to the other so as to induce that other to alter his position to his detriment. Could that be said of the present case? The appellant had assented to the deed by signing the letter, but what representation had he made which altered the position of the debtor? All parties had the terms in mind, the deed was not registered by common consent, and all parties knew that they were joining in a course of conduct not valid in law. *Roe* v. *Mutual Loan Fund*, 35 W.R. 723; 19 Q.B.D. 147, and *Smith* v. *Baker*, L.R. 8, C.P. 350, were cited as authorities for the proposition that the court would not allow a party to obtain some advantage in proceedings on one point of view, and then come to the court to obtain advantages based on another point of view, but those cases did not really apply. In the present case the debtor was not bound by his assent to the void deed of 18th April, 1922; his promise not to take proceedings did not come under the doctrine of estoppel, and there was no reason why he should not issue the bankruptcy notice.

WARRINGTON and ATKIN, L.JJ., delivered judgments to like effect.—COUNSEL: *Clayton*, K.C., and *H. G. Robertson* for appellant; *F. B. Merriman*, K.C., and *Tindale Davis* for the debtor. SOLICITORS: *Cox & Cardale*, for *F. W. Watson*, Manchester; *Lloyd & Armstrong*.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

High Court—Chancery Division.

In re **CURWEN AND FRAMES' CONTRACT.** P. O. Lawrence, J. 28th February.

SETTLED LAND—TENANT FOR LIFE—POWER IN SETTLEMENT TO APPOINT A LIFE INTEREST—SALE BY APPOINTEE—TRUSTEES FOR PURPOSES OF SETTLED LAND ACTS—COMPOUND SETTLEMENT—SETTLED LAND ACT, 1882, 45 & 46 Vict. c. 38, s. 2 (1), (5) and (8).

Where a settlement contained a power to appoint a life interest, which was appointed by a subsequent deed poll, on a sale by the appointee, it is not necessary to have trustees appointed of a compound settlement consisting of the settlement and the deed poll because the land stands limited in accordance with s. 2 (1) of the Settled Land Act, 1882, to or upon trust for a person by way of succession under or by virtue of the settlement alone.

This was a purchaser's summons under the Vendor and Purchaser Act, 1874, and it asked, *inter alia*, for a declaration that the objection in respect of the title to certain freehold land at Patcham, Sussex, which the vendor had by an agreement dated the 8th day of November, 1923, agreed to sell to the purchasers, had not been sufficiently answered. The facts were as follows: By a settlement dated 5th September, 1892, the land contracted to be sold was with other land settled to the use of trustees during the life of one C. F. H. Curwen, upon trusts therein mentioned, with remainder to the use of his first and other sons successively according to seniority in tail. The settlement contained a power for C. F. H. Curwen by deed or will to appoint to any wife surviving him for her life, if he should leave issue surviving him, the whole of the rents and profits of the settled land, and the same trustees were also appointed to be trustees of the settlement for all the purposes of the Settled Land Act. By a deed poll executed on 12th October, 1892, on the occasion of his marriage with the vendor, C. F. H. Curwen, in exercise of the power contained in the settlement appointed that the settled land should immediately after his death, in case he should leave issue him surviving, remain and be to the use of the trustees of the settlement during the life of the vendor upon trust to pay the whole of the rents and profits of the settled land to the vendor during her life. C. F. H. Curwen died on 3rd March, 1897, leaving issue him surviving of whom his eldest son, C. E. Curwen, was the first tenant in tail of the settled property, and by a disentailing assurance of 2nd November, 1914, duly enrolled the settled land was disentailed and conveyed to uses for raising certain charges and subject thereto to the use of the settlement trustees during the life of the vendor in restoration of the estate limited to them by the deed of appointment, with all powers annexed to such estate or vested in them or the vendor during the continuance thereof, with remainder to the use of C. E. Curwen in fee simple. The objection to the title was that, as the vendor purported to sell as tenant for life under the Settled Land Acts, it was not sufficient that there were trustees of the settlement of 5th September, 1892, for the purposes of those Acts, but that it was necessary to have trustees of the compound settlement consisting of that settlement, and the deed of appointment. It was admitted that having regard to the decision of *In re Cope and Wadland's Contract*, 1919, 2 Ch. 376, it might not now be necessary to have trustees of the compound settlement consisting of the three deeds, but contended that it was necessary to have such trustees of the compound settlement consisting of the original settlement and the deed of appointment, because it was under or by virtue of those two instruments that the land in question "stood for the time being limited in trust for persons by way of succession" within the meaning of s. 2 (1) of the Settled Land Act, 1882.

P. O. LAWRENCE, J., after stating the facts, and reading s. 2 (1) of the Settled Land Act, 1882, said: The question is whether the land contracted to be sold stood limited to or upon trust for any persons by way of succession under or by virtue of an instrument. In my judgment the land did stand so limited under or by virtue of the settlement of 5th September, 1892, within the meaning of the sub-section, and as there are in existence trustees for the purposes of the Settled Land Acts of that settlement, it becomes unnecessary to have them appointed trustees for the purposes also of the deed of appointment. There will be a declaration that the court, being of opinion that the vendor is tenant for life of the settled land under or by virtue of the settlement of 5th September, 1892, and that it is not necessary to appoint trustees for the purposes of the Settled Land Acts of the settlement created by that deed and of the deed of appointment of 12th October, 1892, or of the settlement created by those two deeds, and the disentailing deed, the requisition has been sufficiently answered.—COUNSEL: *W. A. Peck; N. C. Armitage.* SOLICITORS: *Saxton & Morgan; Lawrence, Graham & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

YORK CORPORATION *v.* **HENRY LEATHAM & SONS, LIMITED.** Russell, J. 29th, 30th, 31st January, 5th, 6th, 7th, 8th and 27th February.

CORPORATION—STATUTORY POWERS—POWER TO CHARGE TOLLS—RIVER NAVIGATION—CONTRACT NOT TO EXERCISE POWERS—FETTER—*Ultra vires*—ESTOPPEL—UNDUE PREFERENCE.

A body charged with statutory powers for public purposes cannot divest itself of those powers or fetter itself in the exercise of them.

Ayr Harbour Trustees *v.* Oswald, 1883, 8 App. Cas. 623, *applied.*

Quære *whether it can be contended in the Chancery Division that agreements made by bodies charged with statutory powers for public purposes are void if they give an undue preference under the Railway and Canal Traffic Act*, 1854.

This was an action brought by the York Corporation for a declaration that two agreements which they had entered into with the defendants in 1888 were void as being *ultra vires* the plaintiffs. The plaintiffs had contracted in one agreement in their capacity of the persons entrusted by statute with the control and management of part of the navigation of the River Ouse, in Yorkshire, with power to charge tolls to the persons using the navigation, and in the other agreement in their capacity of the proprietors and persons having by statute the management and control of part of the navigation of the River Foss, with power to charge tolls to the persons using that navigation. By the first agreement the corporation had covenanted to allow the defendants, their successors and assigns the right to carry cargoes on the Ouse in consideration of the annual charge of £600 in place of the authorised dues and charges, with a proviso that there should be refunded to the firm each year the difference between the £600 and the amount ordinarily charged on the traffic actually carried. By the second agreement the defendants covenanted to pay to the plaintiffs £200 per annum for twenty years as a composition for the ordinary tolls, and the corporation bound themselves to allow the defendants, their successors and assigns the free use of the Foss navigation on payment of £200 per annum in lieu of tolls for such further term or terms as the defendants, their successors and assigns might from time to time desire.

RUSSELL, J., after stating the facts, said: By these agreements the corporation have bound themselves for a period, which depends on the wishes of the defendants, not to exercise against them the statutory powers of the corporation to charge such tolls, within limits, as the corporation deem necessary to carry on the two navigations in which the public have an interest. No matter what emergency may arise during the currency of the agreements, the corporation have deprived themselves of the power to charge the defendants the increased tolls that may be necessary to cope with the emergency. For as long as the defendants desire, the corporation have to that extent wiped out or fettered their statutory powers, and therefore the agreements are *ultra vires*

(see *Ayr Harbour Trustees* v. *Oswald, supra*). The principle that a body charged with statutory powers for public purposes cannot divest itself of those powers or fetter itself in the exercise of them is applied also in *Mulliner* v. *Midland Railway Co.*, 1879, 11 Ch. D. 611; *Taff Vale Railway Co.* v. *Pontypridd Urban Council*, 1905, 3 L.G.R. 1339; and *Great Western Railway Co.* v. *Solihull Rural Council*, 1902, 86 L.T.R. 852. The agreements, at the date of their execution, were *ultra vires* the plaintiffs, and such agreements did not become *intra vires* by reason of estoppel, lapse of time, ratification, acquiescence, or delay. The plaintiffs also contend that as these agreements gave an undue preference to the defendants they are void under the Railway and Canal Traffic Act, 1854, s. 2, but I am not satisfied that, having regard to s. 6, the agreements can be attacked on this ground in this court.—COUNSEL: *Tyldesley Jones*, K.C., and *J. E. Harman*; *Cunliffe*, K.C., *Courthope Wilson*, K.C., and *Alan Ellis* (*Sheldon* with them). SOLICITORS: *Sharpe, Pritchard & Co.*, for *Percy J. Spalding*, of York; *Halse, Trustram & Co.*, for *A. E. Hewitt*, of York.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

BRANDON and Wife v. OSBORNE, GARRETT & CO. LIMITED.

Swift, J. 17th January.

NEGLIGENCE — RISK VOLUNTARILY INCURRED TO PROTECT ANOTHER PERSON—CONTRIBUTORY NEGLIGENCE.

A husband and wife went on business to certain business premises of which the roof was being repaired by a firm of contractors. A piece of glass from the skylight fell and struck the husband. The wife made a sudden movement to pull her husband out of danger and strained her leg. She then suffered from the recurrence of a disease known as thrombosis. The husband and wife commenced an action against the contractors for damages for negligence.

Held, that her action was reasonable and proper under the circumstances, and that she was not guilty of contributory negligence, and was entitled to recover damages.

Witness action. In July, 1922, the plaintiffs, Sydney Brandon and his wife, who were hairdressers, went on business to the house of the defendants, also a firm of hairdressers, and while on the defendants' premises some glass fell from a skylight in the roof, which was being repaired by a firm of contractors, and struck the husband. The wife made a sudden movement for the purpose of pulling her husband out of danger, and strained her leg, causing the recurrence of a disease known as thrombosis. The husband and wife commenced these proceedings against the contractors for damages for negligence.

SWIFT, J., delivering judgment, stated the facts, and said that Mrs. Brandon was not touched by the falling glass. Her nearness, however, was such that she might reasonably have anticipated that some of the glass might have injured her. She had instinctively tried to pull her husband away, and now said that in doing so she strained her leg. She had for some time suffered from thrombosis, and it was contended that her action in pulling away her husband re-started this complaint. In his lordship's view, this contention was correct, and she was entitled to compensation for her injury, notwithstanding that it was caused by her voluntarily assisting her husband, unless her conduct amounted to contributory negligence. In his view her act was a reasonable and proper act under the circumstances, and did not amount to contributory negligence. There appeared to be no direct decision on the point in the English Courts, but the cases of *Woods* v. *Caledonian Railway Co.*, 23 Sc.L.R. 798, *Wilkinson* v. *Kinneil Cannel & Coking Coal Co.*, 24 Rettie, 1001, and *Eckerl* v. *Long Island Railroad Co.*, 43 N.Y. 502; 3 Am.R. 721, were of interest. In his lordship's view both plaintiffs were entitled to judgment in their favour.—COUNSEL: *P. B. Morle* and *K. G. Groves*; *Liversidge*; *Compston*, K.C., and *Harold Simmons*. SOLICITORS: *Stanley Robinson & Commin*; *Leader, Plunkett & Leader*.

[Reported by J. L. DENISON, Barrister-at-Law.]

PRAGER v. BLATSPIEL, STAMP & HEACOCK, LIMITED.

McCardie, J. 23rd January.

SALE OF GOODS—PRINCIPAL AND AGENT—IMPOSSIBILITY OF PROMPT DELIVERY OWING TO WAR—GOODS DISPOSED OF INSTEAD OF BEING PLACED IN STORAGE—AGENCY OF NECESSITY.

A fur merchant who carried on business in Bucharest purchased some skins through a firm of fur merchants in England. During the recent European War communication between the United Kingdom and Roumania was cut off. The firm being unable to communicate with the merchant, or to deliver the skins to him, ultimately sold them. When communications were reopened the firm was consequently unable to deliver the skins when called upon to do so by the merchant, and he, repudiating the sale of the skins, commenced proceedings against the firm to recover damages for the conversion of his goods.

Held, that the facts afforded the defendants a possible legal basis on which to rest an agency of necessity, there being nothing in the existing decisions to confine the agency of necessity to carriers, whether by sea or by land, or to the acceptors of bills of exchange; that bona fides *was, however, an essential condition for the exercise of the power of sale, and that, as, on the evidence, the defendants did not act honestly and there was no commercial necessity for the sale, there must be judgment for the plaintiff.*

Witness action. The plaintiff was a dealer in furs who lived at Bucharest, and the defendants were fur merchants in London, who acted as agents in the buying and dressing of skins, and who had for some years before the outbreak of war been agents for the plaintiff. After the outbreak of war they continued so to act, and in 1915 and 1916 they purchased for the plaintiff a large number of skins, the total cost of which was nearly £1,900. The plaintiff had paid to the defendants substantially the whole of that amount, and they were bound to despatch the goods to him when required to do so. Ultimately in December, 1916, it became impossible for them to send any goods to the plaintiff or to communicate with him in any way. In 1917 and 1918 the defendants began to sell the plaintiff's goods. After the Armistice in 1918 it became possible to communicate between London and Roumania, and in February, 1919, the defendants, having received a request from the plaintiff for the shipment of the goods to him, wrote a letter in which they said: "We thought it best to realise your goods as they were getting stale, and there was no knowing how long these troublous times might last." The plaintiff repudiated the action of the defendants, and, as the defendants were unable to restore to him the goods, commenced this action for damages against them. The defendants contended that they were justified in selling the goods on the ground that they were agents of necessity.

MCCARDIE, J., in a considered judgment, stated the facts, and said that the doctrine of agency of necessity doubtless took its rise from marine adventure. His lordship referred to "Carver on Carriage by Sea," 6th ed., ss. 294 and 297. He also referred to various authorities, including *Sims & Co.* v. *Midland Railway Co.*, 1913, 1 K.B. 103. The object of the common law was to solve difficulties and adjust relations in social and commercial life. It must face and deal with changing or novel circumstances, and unless it could do that it failed in its function and declined in its dignity and value. A dozen decisions could be cited to illustrate that proposition. He could see nothing which, as a matter of strict law, prevented the defendants from seeking to rely on the doctrine of agency of necessity. In substance he might say that the agent must prove an actual and definite commercial necessity for the sale, and must also satisfy the court that he was acting *bonâ fide* in the interests of his principal. *Bonâ fides* was, in his opinion, an essential condition for the exercise of the power of sale. Having stated the principles of law which in his view applied to the case, he could state quite briefly his conclusion of fact after carefully weighing the whole of the evidence, correspondence, and the arguments. He held in the first place that there was no necessity to sell the goods. They had been purchased by the plaintiff in time of war and not of peace. He bought them in order that he might be ready with a stock of goods when peace arrived. He had refused, by letters to the defendants, profitable offers for some of them. The goods were not perishable like fruit or food. These furs were dressed, and dressed furs deteriorated very slowly, the measure of deterioration depending on whether they were properly stored. The great bulk of these furs were of the best quality, and his lordship saw no adequate reason for the sale by the defendants, for he was satisfied that there was nothing to prevent the defendants from putting them into cold storage, and certainly nothing to prevent the defendants from keeping them with proper care in their own warehouse. The defendants could and ought to have stored the goods until communication with Roumania was restored. There was a steady rise in the value of furs from 1917 to 1919, which arose from a shortage of supply, and the slight deterioration of the furs was far outweighed by the general and striking increase in market prices. He could see no point of time at which the defendants could honestly and fairly say that in the interests of the plaintiff it was imperative that they should sell his goods. His lordship held that there was no commercial necessity for the sale. His lordship also had no hesitation in deciding, as a result of the evidence that the defendants by their conduct with regard to the skins had not acted *bonâ fide*. There must therefore be judgment in favour of the plaintiff.—COUNSEL: *Greaves-Lord*, K.C., and *W. R. Howard*; *Patrick Hastings*, K.C., and *W. van Breda*. SOLICITORS: *Arthur Rutherford & Co.*; *Lawrance, Webster, Messer & Nicholls*.

[Reported by J. L. DENISON, Barrister-at-Law.]

CASE OF LAST SITTINGS.

Court of Criminal Appeal.

REX *v.* HALES. 3rd December, 1923.

CRIMINAL LAW—PROCEDURE—TRIAL—CONVICTION OF FELONY—SENTENCE—PRESENCE OF ACCUSED NECESSARY—SENTENCE PASSED IN ABSENCE OF ACCUSED—ILLEGALITY.

Where an accused person has been convicted of felony, it is illegal to pass a sentence on him in his absence.

Appeal against conviction and sentence. The appellant was convicted of larceny and sentenced to fifteen months' imprisonment at Oxford Assizes. He was charged on indictment with the larceny of a motor cycle and sidecar at Bicester on 17th April, 1923. He was tried at the Oxford Autumn Assizes on 19th October, 1923, before Shearman, J. The jury convicted the appellant. Out of consideration for the interests of the appellant, Shearman, J., postponed sentence. At Worcester, the next town on the Oxford Circuit, Shearman, J., passed sentence on the appellant for the felony of which he was convicted at Oxford, but the appellant was not present on that occasion. The appellant appealed against his sentence on the ground that the learned judge had no jurisdiction to pass sentence on the appellant in his absence. He also appealed against his conviction on the ground of certain irregularities at the trial.

Lord HEWART, C.J., in giving the judgment of the court (Lord Hewart, C.J., Sankey and Swift, JJ.), said: The first part of the trial took place at Oxford Assizes on the Oxford Circuit. Sentence was postponed. Afterwards at Worcester, on the same circuit, sentence was passed on the appellant in his absence. In the opinion of this court that cannot be done. The appellant was convicted of felony, and it is illegal to pass a sentence for a felony in the absence of the accused person. In this case there was also another slip. The prisoner was undefended. He called no evidence except that he referred to a document which was not admissible in evidence and which was not made an exhibit. Counsel for the prosecution thereupon made a second speech to the jury. In the circumstances he had no right to do so. In consequence of that irregularity the conviction must be quashed. Appeal allowed.—COUNSEL: *H. H. Maddocks; A. Ralph Thomas.* SOLICITORS: *Registrar of the Court of Criminal Appeal; Director of Public Prosecutions.*

[Reported by T. W. MORGAN, Barrister-at-Law.]

The Discipline Committee.

A meeting of the Committee of The Law Society, constituted under the Solicitors Acts, 1888-1919, was held in their Hall in Chancery-lane on 28th February, Sir Richard Taylor and Sir Charles Longmore successively presiding.

The following three solicitors were adjudged guilty of professional misconduct and were ordered to be struck off the roll:—

(1) LAWRENCE VICTOR HATFIELD, formerly of Shipley, Yorks, who was convicted at the Leeds Assizes of fraudulent conversion, and was sentenced to eighteen months' imprisonment in the second division.

(2) FREDERIC CHARLES TUNNICLIFFE, formerly of Penarth, Glamorganshire, who was convicted at Glamorgan Assizes of fraudulent conversion, and was sentenced to eight months' imprisonment with hard labour.

(3) WILLIAM REGINALD PALGRAVE, formerly of Bedford-row, who was convicted at the Central Criminal Court of an act of gross indecency, and was sentenced to twelve months' imprisonment in the second division.

In Parliament.

New Statutes.

On the 6th inst. the Royal Assent was given to the following Bills:—

Consolidated Fund (No. 1).
Diseases of Animals.

House of Lords.

5th March. Motion by Lord Muskerry:—

That there be laid before this House:—

"(1) The correspondence between the Colonial Office (Irish Department) and the Irish Free State about the Shaw and Wood-Renton Commissions;

"(2) A list of the claims heard by the Wood-Renton Commission and amounts paid both to Loyalists and to others;

"(3) The correspondence between the Lord Chief Justice and the Government on the subject of constituting a branch of his War Compensation Court in Dublin."

After discussion, agreed to.

Diseases of Animals Bill. Lord Parmoor. Read a Second time, and committed to a Committee of the Whole House.

6th March. Legitimacy Bill. Considered in Committee. Amendment by the Archbishop of Canterbury after s-s. (1) of Clause 1, which introduces legitimation by subsequent marriage, to introduce a new sub-section, as follows:—

(2) Nothing in this Act shall operate to legitimate a person whose father or mother was married to a third person when the illegitimate person was born.

Carried by 54 to 18. Other amendments made, and Bill passed through Committee.

Administration of Justice Bill and Treaty of Peace (Turkey) Bill, read a Third time, passed, and sent to the Commons.

Diseases of Animals Bill. Considered in Committee, reported without amendment, read a Third time, and passed.

Property of Ex-Enemy Aliens. Discussion initiated by Lord Newton. Lord Parmoor stated that the Board of Trade, who have full executive authority, have decided to accept the recommendations made by Lord Blanesborough's Committee in its Report, dated 24th December, 1923, and have announced that applications by ex-enemy nationals for the release of their property must be received by 1st August, 1914.

11th March. Matrimonial Causes Bill. On motion of Lord Buckmaster, read a Second time by 88 to 51, and committed to a Committee of the Whole House.

House of Commons.

Questions.

LUNACY LAWS.

Mr. PENNY (Kingston) asked the Attorney-General whether the whole or any part of the damages awarded against the defendants in a case of wrongful detention in an asylum tried in the King's Bench Division of the High Court of Justice last week is to be paid by the Crown?

Mr. WHEATLEY: I have been asked to reply. An appeal is being entered against the judgment in this case. Under the judgment, the sum of £5,000 is to be paid to the plaintiff by the defendant, Dr. Bond, on or before Friday next. In accordance with the principle always observed when a public servant is sued in respect of actions taken in performance of his duty and the Crown undertakes the defence, this sum will be paid from public funds. An advance of £5,000 is accordingly being made from the Civil Contingencies Fund, and the House will be asked to vote this sum and any further sum that may be found necessary by a Supplementary Vote on the Board of Control Estimates. As the appeal case is *sub judice*, it would not, I think, be possible to debate the case in the House pending the result.

POOR PERSONS (LEGAL ASSISTANCE).

Mr. WESTWOOD (Midlothian) asked the Home Secretary if the law in relation to the provision for legal assistance to poor persons is different in England as compared with Scotland; and what action, if any, he proposes to take to give equal facilities in England for legal assistance being provided for poor people who desire the same?

Mr. DAVIES: If the hon. Member has any definite proposals in mind and will send them to me, they will be given careful consideration, but I would point out that the position is much simpler in Scotland where all prosecutions are undertaken by the State.

(5th March.)

CRIMINAL LAW (INSANITY).

Mr. DIXEY (Penrith) asked the Secretary of State for the Home Department whether, having regard to the unsatisfactory nature of the criminal law with regard to the question of insanity and the somewhat contrary decisions of the Courts in respect to the same, the Government will consider introducing legislation to deal with the matter at any early date?

The SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. Arthur Henderson): I do not at present contemplate proposing any legislation on this subject.

LEGISLATION (DRAFTING).

Sir T. BRAMSDON (Portsmouth, Central) asked the Prime Minister whether any and, if so, what steps are being taken to deal with the subject of legislation by reference so as to make

Bills more intelligible; and whether, if it is necessary to continue the present system, it can be arranged for the section, clause, or provision forming the reference to be set forth at the foot of the page containing such reference?

The LORD PRIVY SEAL (Mr. Clynes): Every care is taken by those responsible for the drafting of Government Bills to avoid, so far as possible, legislation by reference. I will consider whether the course which has occasionally been adopted, either of issuing a White Paper setting out enactments referred to in a Bill, or of attaching to it a Memorandum giving the substance of such enactments, should not be more generally followed.

DOUBLE TAXATION.

Sir F. WISE (Ilford) asked the Chancellor of the Exchequer if he is going to set up a Committee to consider double taxation?

Mr. SNOWDEN: The matter is being exhaustively considered by a Committee which has been appointed under the auspices of the League of Nations and on which this country is represented. Pending the result of the deliberations of this Committee, I do not propose to take action in the direction indicated by the hon. Member.

ALLOTMENTS.

Mr. T. SMITH (Pontefract) asked the Minister of Agriculture whether he proposes to take any steps to ensure that the local authorities who are charged with the duty of providing allotments and allotment gardens are carrying out their obligations in the matter, in order to meet the demand on the part of persons who desire to cultivate a small piece of land in their spare time?

Mr. SMITH: Yes, Sir. The information at present being collected from local authorities, although not yet complete, shows that there is a considerable unsatisfied demand for allotments in certain parts of England and Wales. My right hon. Friend has, therefore, arranged for circular letters to be issued to the county, borough, urban district and parish councils, and to parish meetings, calling attention to the powers which they possess of acquiring land for the purpose of allotments and allotment gardens. He is glad to have this opportunity of recording his opinion that the extension of the allotment movement, both in the urban and rural districts, as a matter of the greatest national and social importance, and he will do everything possible to stimulate local authorities in regard to the provision of land for the purpose. (6th March.)

PUBLIC AND ORDINARY TRUSTEES (LIABILITY).

Sir W. MITCHELL-THOMSON (Croydon, South) asked the Attorney-General whether his attention has been called to the fact that the liability of trustees, whether individual or corporate, under the existing Acts is materially greater than that of the Public Trustee under the Act of 1906; and whether he will consider the introduction of legislation to remove this anomaly?

The ATTORNEY-GENERAL: I do not accept the suggestion that the liability of an ordinary trustee is materially, if at all, greater than that of the Public Trustee, and there does not appear to be any necessity for the introduction of legislation on the subject. (7th March.)

PATENTS AND DESIGNS ACT.

Sir W. BULL (Hammersmith, South) asked the President of the Board of Trade whether he is aware of the dissatisfaction among patentees regarding the administration of the Patents and Designs Acts of 1907 and 1919; whether fees are being charged for the two years' extension of the life of patents granted under the Act of 1919 in disregard of the method prescribed in Section 65 of the Act of 1907; and whether he will appoint a Departmental Committee to receive evidence from recognised bodies such as the Institute of Patentees (Incorporated) to report with a view to removing these anomalies?

Mr. ALEXANDER: The answer to the first part of the question is in the negative. As regards the fees charged for the 15th and 16th years of a patent, these are authorised by the Patents Rules, 1920, which Rules were laid before the House, and no Resolution for their annulment was proposed. I am not, therefore, as at present advised, prepared to adopt the suggestion made in the third part of the question. (10th March.)

PATENT FEES.

Mr. SMEDLEY CROOKE (Birmingham, Deritend) asked the President of the Board of Trade, whether, in view of the fact that, according to the latest statistics issued by the Controller of Patents, the profit made by the Patent Office for the year ending 31st December, 1922, was £74,074, he will consider the advisability of reducing patent fees to encourage inventors?

Mr. WEBB: The fees paid on the grant of a patent are insufficient to cover the cost involved in the examination of patent applications and the profit made by the Patent Office is derived from the renewal fees which presumably are only paid on successful patents. In view of the fact that this profit has decreased of recent years, I am not prepared, as at present advised, to reduce these fees.

BANKRUPTCY ACT, 1914.

Mr. A. M. SAMUEL (Farnham) asked the President of the Board of Trade whether he will set up a Departmental Committee to consider certain defects in the Bankruptcy Act, 1914, to which his attention has recently been drawn by the Association of British Chambers of Commerce?

Mr. WEBB: I doubt whether there has been sufficient experience of the working of the Bankruptcy Act, 1914, under normal conditions to justify the appointment of a Departmental Committee to consider further amendments of the law, but the proposals made by the Association of British Chambers of Commerce will receive the most careful consideration when any legislation is contemplated.

RECEIPT STAMPS.

Mr. BECKER (Richmond) asked the Chancellor of the Exchequer if his attention has been called to the loss incurred by the revenue through receipt stamps not being affixed to receipts for purchases sold over the counter in shops; and will he take steps to see that the law is strictly enforced regarding receipt stamps?

Mr. SNOWDEN: The attention of the Commissioners of Inland Revenue is constantly being called to cases where receipts which ought to have been stamped have been given without a stamp, and suitable action is taken by them in each case. The document commonly given in the larger shops when goods are sold and paid for over the counter is a form of voucher which does not constitute a receipt for the purposes of the Stamp Acts, being more in the nature of an accounting convenience to the shop, and which, consequently, is not liable to duty. I would, however, remind the hon. Member that a stamped receipt must be given to any customer who asks for it if the amount of the payment is £2 or more.

PRIVATE COMPANIES.

Colonel ENGLAND (Heywood) asked the President of the Board of Trade whether he will consider the possibility of amending and strengthening the law relating to private limited liability companies, seeing that the present state of the law affords shelter and protection for many fraudulent persons and transactions?

Mr. WEBB: The question of private companies was dealt with in the Report dated 15th July, 1918, of the Company Law Amendment Committee of which Lord Wrenbury was the Chairman. The Committee came to the conclusion that no alteration was then required in the law relating to private companies. If the hon. and gallant Member will furnish me with particulars of any of the cases he has in mind the matter shall receive consideration when legislation is introduced to amend the Companies Acts.

JUVENILE OFFENDERS (DETENTION).

Captain W. BENN (Leith) asked the Home Secretary if he will state as to the number of separate places of detention provided or approved by the police authorities in England and Wales under s. 108 of the Children Act, 1908, for boys and girls, respectively, whether provision is made by all police authorities, and if definite arrangements have been made and approved for all petty sessional divisions; and if he can give information as to the type of accommodation approved for boys and girls, respectively, in such places of detention, classified as follows: In specially constructed premises; in living houses, etc., adapted for the purpose; in industrial schools; in workhouses or workhouse buildings; in police stations or on police premises; and in voluntary homes or institutions?

Mr. HENDERSON: It appears from the information in my possession that practically all police authorities have either provided places of detention or made arrangements for the reception of children as required. The number of cases, however, in many areas is so small that the provision of special premises is out of the question. I regret that I cannot give a complete classification of the accommodation provided, but a descriptive summary was given in Part IV of the Report of the Children's Branch of the Home Office issued last April. I will send the hon. and gallant Member a copy. (11th March.)

Bills Presented.

Poor Law Emergency Provisions Continuance (Scotland) Bill—"to extend further the duration of the Poor Law Emergency Provisions (Scotland) Act, 1921, and to amend certain provisions of that Act as amended by the Local Authorities (Emergency Provisions) Act, 1923": Mr. William Adamson. [Bill 57.]

Adoption of Children Bill—"to make further provision for the adoption of children by suitable persons": Sir Malcolm Macnaghten. [Bill 58.]

British Museum Bill—"to confer certain powers on the Trustees of the British Museum": Sir Douglas McGarel Hogg. [Bill 59.] (5th March.)

Motor Cycle Races Bill—"to provide for the authorisation of races with motor bicycles and motor tricycles": Lieut.-Colonel Moore-Brabazon. [Bill 60.]

Fairs Bill—"to amend the Law relating to Fairs in England and Wales": Mr. Collins. [Bill 61.] (6th March.)

Adoption of Children (No. 2) Bill—"to make further provision for the adoption of children by suitable persons": Sir Thomas Inskip. [Bill 65.] (7th March.)

Board of Education Scheme (Female Orphan Asylum, Etc.) Confirmation Bill—"to confirm a Scheme approved and certified by the Board of Education under The Charitable Trusts Act, 1853, relating to the Female Orphan Asylum, the National Orphan Home, and the Hans Town School of Industry": Mr. Morgan Jones. [Bill 66.]

Parliamentary Elections (Alternative Vote) Bill—"to authorise the introduction of the Alternative Vote in Parliamentary Elections; and for other purposes connected therewith": Dr. Chapple. [Bill 67.]

Registration of Theatrical Employers Bill—"to provide for the registration of theatrical performers; and for purposes incidental thereto": Mr. Bowerman. [Bill 68.] [Withdrawn.]

Local Government (Removal of Disqualification) (No. 2) Bill—"to relieve members of local authorities from disqualification for office": Mr. Lorimer. [Bill 69.] (10th March.)

Ice Cream and Mineral Water Sales Bill—"to enable persons to sell to the public ice cream and mineral waters between the hours of 9.30 p.m. and midnight, both on and off the premises": Mr. Becker. [Bill 71.] On leave given.

Post Office (London) Railway Bill—"to extend the time for the completion of works under the Post Office (London) Railway Act, 1913": Mr. Hartshorn. [Bill 70.] (11th March.)

Bills under Consideration.

5th March. Trade Facilities Bill. Adjourned debate on Second Reading resumed. Read a Second time by 297 to 43, and committed to a Committee of the Whole House.

6th March. Summary Jurisdiction (Separation and Maintenance) Bill. Read a Second time, and committed to a Standing Committee.

7th March. Merchandise Marks Bill. On motion of Rear-Admiral Sir Guy Gaunt, read a Second time by 184 to 158, and committed to a Standing Committee.

Judicial Proceedings (Regulation of Reports) Bill. Read a Second time and committed to a Standing Committee.

New Orders, &c.

Ministry of Health.

THE RENT RESTRICTION BILL.

The Minister of Health, the Rt. Hon. J. Wheatley, M.P., received on Tuesday a deputation consisting of Mr. E. J. Churchman, President, Mr. Edwin Evans, Vice-President, and Mr. M. Cheverton-Brown, Hon. Secretary, of the National Federation of Property Owners and Ratepayers of Great Britain, together with Mr. J. Cameron (Greenock), Vice-President of the Scottish Federation, and Mr. P. Gilmour, President of the Glasgow Branch of the Federation.

The deputation urged that Mr. Gardner's Bill, which is at present in Standing Committee, was premature in view of the short experience of the working of the Act of 1923; that the continuation of control was reducing the capital value of small house property almost to vanishing point, so that no intelligent person seeking an investment would nowadays invest money in small working-class property; that the provisions in the Bill restricting the right to possession would make it practically impossible for owners under any circumstances to get possession of their houses; that the reduction in the permitted increases, as was shown by careful calculations they had made, was not justified by any reduction in the cost of repairs or mortgage interest; that the effect of bringing houses de-controlled under the 1923 Act again into control would be to stop the tendency among the property owners to give up holding houses for sale when they became empty; and that to take away from landlords their share in the profit derived from the sub-letting of controlled houses was to undo the concession of a principle which they had got recognized by Parliament and to which they attached more importance than to the trifling amount of money they derived from it.

The Minister, in reply, said that he realised very clearly his responsibility to see that justice was done all round. The landlords were not responsible for the change in social conditions which had made, and would keep, the owning of small house property unremunerative. He hoped that out of the present conflict some method of protecting them during the transition period would be found, and he would do his best to see that they were protected. He did not agree with the principle that the gradual removal of control would lead to a gradual increase of rents, and thus to a return to the pre-war conditions under which 95 per cent. of working-class property was owned privately. He agreed with the view of the majority of the deputation that there was no reasonable expectation that circumstances would arise to make this possible.

He pointed out that the Bill at present before the House of Commons was not a Government Bill. It would be necessary for the supporters of the Bill to make their case good. Their case was that by comparison with 1920 the landlords' expenses had fallen to such an extent as to justify the reduction proposed in the Bill. The Government's attitude was that they approved the Bill in principle; would assist with legal advice in Committee; and would move amendments if they thought it desirable to do so; and if the Bill emerged in what seemed to them a satisfactory form, they would not feel obliged as they otherwise would to introduce legislation of their own. The question was, however, urgent, as although the number of evictions was not greater than in normal times before the war, there was now no margin of empty houses into which evicted tenants could remove, and public opinion would not tolerate their being thrown into the streets. He promised to give the fullest consideration to everything that had been put to him by the deputation.

Special Powers of Appointment and the Settled Land Acts.

We are permitted by Messrs. Lawrence, Graham & Co. to print the following opinion on the point decided in *Re Curwen and Frame's Contract*, reported and discussed elsewhere. The explanatory note was made at the time by a conveyancing counsel, who has furnished us with a copy of the opinion :—

The estate had been settled to the use of A for life, remainder to his sons in tail, with power to appoint a life interest to his wife. He appointed a life interest to his wife and died; the widow contracted to sell. The settlement declared the trustees thereof should be the trustees for the Settled Land Acts. The purchaser took the point that there was a compound settlement: see *Vine* v. *Raleigh*, 1896, 1 Ch. 37. Messrs. Lawrence, Graham & Co. for the vendor got the following opinion :—

"It is an universal and absolute rule that where a settlement contains a power of appointment, and an appointment is made creating estates, the settlement and the deed of appointment constitute one document, and the estates created under the power are read and have effect as if they were inserted in the settlement. Consequently, in the present case, the settlement and the appointment do not form a compound settlement, but are one single settlement and the trustees of the settlement are trustees of both deeds for the purposes of the Settled Land Acts, and the widow is tenant for life under the settlement and can exercise all the powers of the Settled Land Acts."

E. P. WOLSTENHOLME,
2 Stone Buildings.
11th Decr. 1903.

Societies.

Law Association.

The usual monthly meeting of the Directors was held at The Law Society's Hall, on Friday, the 7th inst., Mr. T. H. Gardiner in the chair. The other Directors present were Mr. E. B. V. Christian, Mr. H. B. Curwen, Mr. C. E. Few, Mr. C. F. Leighton, Mr. P. E. Marshall, Mr. J. E. W. Rider, Mr. Wm. Winterbotham, Mr. W. M. Woodhouse, and Mr. A. H. Morton for the Secretary. A sum of £80 was voted in relief of deserving applicants, four new members were elected, and other general business transacted.

United Law Society.

A Meeting was held in the Middle Temple Common Room on Monday, 10th March, 1924, Mr. B. A. Elliman in the chair. The following Moot was debated :—

"A sells B an avowed copy of a famous picture of which he (A) possesses the original. By mistake the original is delivered to B instead of the copy, and B refuses to admit that any mistake has been made. While B is away A goes at midnight to his flat, intending to enter and bring away the original, leaving the copy in its place. By mistake he breaks into the flat adjoining B's, and is discovered before he can get out again. He is charged with burglary. Is he guilty ?"

Mr. C. R. D. Richmount opened in the affirmative and Mr. S. G. Champion opened in the negative. There also spoke Messrs. G. B. Burke, J. W. Morris, S. E. Redfern, F. H. Butcher, J. E. Harper. There voted—In the affirmative, 1 ; in the negative, 11.

The next debate will be held on Monday, 24th March.

American Bar Association.

CANONS OF ETHICS.

The following is the conclusion of the Canons of Ethics adopted by the American Bar Association: see *ante* p. 433 :—

17. *Ill-Feeling and Personalities Between Advocates.*—Clients, not lawyers, are the litigants. Whatever may be the ill-feeling existing between clients, it should not be allowed to influence counsel in their conduct and demeanor toward each other or toward suitors in the case. All personalities between counsel should be scrupulously avoided. In the trial of a cause it is indecent to allude to the personal history or the personal peculiarities and idiosyncrasies of counsel on the other side. Personal colloquies between counsel which cause delay and promote unseemly wrangling should also be carefully avoided.

18. *Treatment of Witnesses and Litigants.*—A lawyer should always treat adverse witnesses and suitors with fairness and due consideration, and he should never minister to the malevolence or prejudices of a client in the trial or conduct of a cause. The client cannot be made the keeper of the lawyer's conscience in professional matters. He has no right to demand that his counsel shall abuse the opposite party or indulge in offensive personalities. Improper speech is not excusable on the ground that it is what the client would say if speaking in his own behalf.

19. *Appearance of Lawyer as Witness for His Client.*—When a lawyer is witness for his client, except as to merely formal matters, such as the attestation or custody of an instrument and the like, he should leave the trial of the case to other counsel. Except when essential to the ends of justice, a lawyer should avoid testifying in Court in behalf of his client.

20. *Newspaper Discussion of Pending Litigation.*—Newspaper publications by a lawyer as to pending or anticipated litigation may interfere with a fair trial in the Courts and otherwise prejudice the due administration of justice. Generally they are to be condemned. If the extreme circumstances of a particular case justify a statement to the public, it is unprofessional to make it anonymously. An *ex parte* reference to the facts should not go beyond quotation from the records and papers on file in the Court; but even in extreme cases it is better to avoid any *ex parte* statement.

21. *Punctuality and Expedition.*—It is the duty of the lawyer not only to his client, but also to the courts and to the public, to be punctual in attendance, and to be concise and direct in the trial and disposition of causes.

22. *Candor and Fairness.*—The conduct of the lawyer before the Court and with other lawyers should be characterized by candor and fairness.

It is not candid or fair for the lawyer knowingly to misquote the contents of a paper, the testimony of a witness, the language or the argument of opposing counsel, or the language of a decision or a text-book ; or with knowledge of its invalidity, to cite as authority a decision that has been overruled, or a statute that has been repealed ; or in argument to assert as a fact that which has not been proved, or in those jurisdictions where a side has the opening and closing arguments to mislead his opponent by concealing or withholding positions in his opening argument upon which his side then intends to rely.

It is unprofessional and dishonorable to deal other than candidly with the facts in taking the statements of witnesses, in drawing affidavits and other documents, and in the presentation of causes.

A lawyer should not offer evidence, which he knows the Court should reject, in order to get the same before the jury by argument for its admissibility, nor should he address to the Judge arguments upon any point not properly calling for determination by him. Neither should he introduce into an argument, addressed to the Court, remarks or statements intended to influence the jury or bystanders.

These and all kindred practices are unprofessional and unworthy of an officer of the law charged, as is the lawyer, with the duty of aiding in the administration of justice.

23. *Attitude Toward Jury.*—All attempts to curry favor with juries by fawning, flattery or pretended solicitude for their personal comfort are unprofessional. Suggestions of counsel, looking to the comfort or convenience of jurors, and propositions to dispense with argument, should be made to the Court out of the jury's hearing. A lawyer must never converse privately with jurors about the case ; and both before and during the trial he should avoid communicating with them, even as to matters foreign to the cause.

24. *Right of Lawyer to Control the Incidents of the Trial.*—As to incidental matters pending the trial, not affecting the merits of the cause, or working substantial prejudice to the rights of the client, such as forcing the opposite lawyer to trial when he is under affliction or bereavement ; forcing the trial on a particular day to the injury of the opposite lawyer when no harm will result from a trial at a different time ; agreeing to an extension of time for signing a bill of exceptions, cross interrogatories and the like,

the lawyer must be allowed to judge. In such matters no client has a right to demand that his counsel shall be illiberal, or that he do anything therein repugnant to his own sense of honor and propriety.

25. *Taking Technical Advantage of Opposite Counsel; Agreements with Him.*—A lawyer should not ignore known customs or practice of the Bar or of a particular Court, even when the law permits, without giving timely notice to the opposing counsel. As far as possible, important agreements, affecting the rights of clients, should be reduced to writing; but it is dishonorable to avoid performance of an agreement fairly made because it is not reduced to writing, as required by rules of Court.

26. *Professional Advocacy Other Than Before Courts.*—A lawyer openly, and in his true character may render professional services before legislative or other bodies, regarding proposed legislation and in advocacy of claims before departments of government, upon the same principles of ethics which justify his appearance before the Courts; but it is unprofessional for a lawyer so engaged to conceal his attorneyship or to employ secret personal solicitations, or to use means other than those addressed to the reason and understanding to influence action.

27. *Advertising, Direct or Indirect.*—The most worthy and effective advertisement possible, even for a young lawyer, and especially with his brother lawyers, is the establishment of a well-merited reputation for professional capacity and fidelity to trust. This cannot be forced, but must be the outcome of character and conduct. The publication or circulation of ordinary simple business cards, being a matter of personal taste or local custom, and sometimes of convenience is not *per se* improper. But solicitation of business by circulars or advertisements, or by personal communications or interviews, not warranted by personal relations, is unprofessional. It is equally unprofessional to procure business by indirection through touters of any kind, whether allied real estate firms or trust companies advertising to secure the drawing of deeds or wills or offering retainers in exchange for executorships or trusteeships to be influenced by the lawyer. Indirect advertisement for business by furnishing or inspiring newspaper comments concerning causes in which the lawyer has been or is engaged, or concerning the manner of their conduct, the magnitude of the interests involved, the importance of the lawyer's positions, and all other like self-laudation, defy the traditions and lower the tone of our high calling, and are intolerable.

28. *Stirring up Litigation, Directly or Through Agents.*—It is unprofessional for a lawyer to volunteer advice to bring a lawsuit, except in rare cases where ties of blood, relationship or trust make it his duty to do so. Stirring up strife and litigation is not only unprofessional, but it is indictable at common law. It is disreputable to hunt up defects in titles or other causes of action and inform thereof in order to be employed to bring suit, or to breed litigation by seeking out those with claims for personal injuries or those having any other grounds of action in order to secure them as clients, or to employ agents or runners for like purposes, or to pay or reward, directly or indirectly, those who bring or influence the bringing of such cases to his office, or to remunerate policemen, court or prison officials, physicians, hospital *attachés* or others who may succeed, under the guise of giving disinterested friendly advice, in influencing the criminal, the sick and the injured, the ignorant or others, to seek his professional services. A duty to the public and to the profession devolves upon every member of the Bar, having knowledge of such practices upon the part of any practitioner, immediately to inform thereof to the end that the offender may be disbarred.

29. *Upholding the Honor of the Profession.*—Lawyers should expose without fear or favor before the proper tribunals corrupt or dishonest conduct in the profession, and should accept without hesitation employment against a member of the Bar who has wronged his client. The counsel upon the trial of a cause in which perjury has been committed owe it to the profession and to the public to bring the matter to the knowledge of the prosecuting authorities. The lawyer should aid in guarding the Bar against the admission to the profession of candidates unfit or unqualified because deficient in either moral character or education. He should strive at all times to uphold the honor and to maintain the dignity of the profession and to improve not only the law but the administration of justice.

30. *Justifiable and Unjustifiable Litigations.*—The lawyer must decline to conduct a civil cause or to make a defense when convinced that it is intended merely to harass or to injure the opposite party or to work oppression or wrong. But otherwise it is his right, and having accepted retainer, it becomes his duty to insist upon the judgment of the Court as to the legal merits of his client's claim. His appearance in Court should be deemed equivalent to an assertion on his honor that in his opinion his client's case is one proper for judicial determination.

31. *Responsibility for Litigation.*—No lawyer is obliged to act either as adviser or advocate for every person who may wish to become his client. He has the right to decline employment.

Every lawyer upon his own responsibility must decide what business he will accept as counsel, what causes he will bring into Court for plaintiffs, what cases he will contest in Court for defendants. The responsibility for advising questionable transactions, for bringing questionable suits, for urging questionable defenses, is the lawyer's responsibility. He cannot escape it by urging as an excuse that he is only following his client's instructions.

32. *The Lawyer's Duty in its Last Analysis.*—No client, corporate or individual, however powerful, nor any cause, civil or political, however important, is entitled to receive, nor should any lawyer render any service or advice involving disloyalty to the law whose ministers we are, or disrespect of the judicial office, which we are bound to uphold, or corruption of any person or persons exercising a public office or private trust, or deception or betrayal of the public. When rendering any such improper service or advice, the lawyer invites and merits stern and just condemnation. Correspondingly, he advances the honor of his profession and the best interests of his client when he renders service or gives advice tending to impress upon the client and his undertaking exact compliance with the strictest principles of moral law. He must also observe and advise his client to observe the statute law, though until a statute shall have been construed and interpreted by competent adjudication, he is free and is entitled to advise as to its validity and as to what he conscientiously believes to be its just meaning and extent. But above all a lawyer will find his highest honor in a deserved reputation for fidelity to private trust and to public duty, as an honest man and as a patriotic and loyal citizen.

III.

Oath of Admission.

The general principles which should ever control the lawyer in the practice of his profession are clearly set forth in the following Oath of Admission to the Bar, formulated upon that in use in the State of Washington and which conforms in its main outlines to the "duties" of lawyers as defined by statutory enactments in that and many other states of the union *—duties which they are sworn on admission to obey and for the wilful violation of which disbarment is provided:—

I DO SOLEMNLY SWEAR:

I will support the Constitution of the United States and the Constitution of the State of .....

I will maintain the respect due to Courts of Justice and judicial officers;

I will not counsel or maintain any suit or proceeding which shall appear to me to be unjust, nor any defense except such as I believe to be honestly debatable under the law of the land;

I will employ for the purpose of maintaining the causes confided to me such means only as are consistent with truth and honor, and will never seek to mislead the Judge or jury by any artifice or false statement of fact or law;

I will maintain the confidence and preserve inviolate the secrets of my client, and will accept no compensation in connection with his business except from him or with his knowledge and approval;

* Alabama, California, Georgia, Idaho, Indiana, Iowa, Minnesota, Mississippi, Nebraska, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington and Wisconsin. The oaths administered on admission to the Bar in all the other States require the observance of the highest moral principle in the practice of the profession, but the duties of the lawyer are not as specifically defined by law as in the States named.

I will abstain from all offensive personality, and advance no fact prejudicial to the honor or reputation of a party or witness, unless required by the justice of the cause with which I am charged;

I will never reject from any consideration personal to myself the cause of the defenseless or oppressed or delay any man's cause for lucre or malice. SO HELP ME GOD.

We commend this form of oath for adoption by the proper authorities in all the states and territories.

[NOTE.—The foregoing Canons of Professional Ethics were adopted by the American Bar Association at its thirty-first annual meeting at Seattle, Washington, on August 27, 1908.

The Canons were prepared by a committee composed of
Henry St. George Tucker, Virginia, Chairman.
Lucien Hugh Alexander, Pennsylvania, Secretary.
David J. Brewer, District of Columbia.
Frederick V. Brown, Minnesota.
J. M. Dickinson, Illinois.
Franklin Ferris, Missouri.
William Wirt Howe, Louisiana.
Thomas H. Hubbard, New York.
James G. Jenkins, Wisconsin.
Thomas Goode Jones, Alabama.
Alton B. Parker, New York.
George R. Peck, Illinois.
Francis Lynde Stetson, New York.
Ezra R. Thayer, Massachusetts].

"Articles of the Peace."

The Recorder of London (Sir Ernest Wild, K.C.), at the Central Criminal Court, on Tuesday, says *The Times*, gave his considered decision on the application made by Miss Jane Cormack last week that he should issue a form of process called "Articles of the Peace" against certain Lunacy Commissioners, the Board of Control, the Ministry of Health, and others. The Recorder refused the application, telling Miss Cormack that she could make an application to a magistrate.

In giving his decision the Recorder said the applicant had not discovered and had not furnished him with the names of the people against whom he was asked to issue "Articles of the Peace." It would make no difference if she had. He had had her statement, which was so thoroughly bizarre and impossible in the reckless allegations she brought against public officials that she had not even made a *primâ facie* case, in his view, for the exercise of this power.

The Recorder explained that the process invoked was described in the celebrated work by Serjeant Hawkins, called "Hawkins's Pleas of the Crown," written in 1795, as not much in use even at that date. At that time there were no magisterial courts such as there were at present, before whom Miss Cormack might go if she wanted to bring anybody there to bind him over to keep the peace. There was no reason whatever, if anyone had done her an injury, why she should not go before a magistrate and name the person whom she desired to be bound over, and that person, if the magistrate thought it was a proper case, would be brought before the court to answer any reasonable charge made against him. Miss Cormack complained that she had been put on the black list in the High Court. He had nothing to do with that.

Miss Cormack: I did that to show that my case is so strong that they won't hear it. You have said that I have made a bizarre statement. I have said these things about the black list to show why they will not allow them to go into court.

The applicant went on to make charges against His Majesty's judges, and the Recorder ordered her to be removed from the court.

Miss Cormack: I want my papers.

The Recorder: They will remain in the hands of the court.

"They are important papers. If they were not much good you would not keep them," replied Miss Cormack, who then left the court.

Companies.

Government of New South Wales 5 per Cent. Conversion Loan, 1935–1955.

It will be seen from the announcement on page V that the Westminster Bank Limited is instructed by the Government of New South Wales to offer to the holders of £16,419,002 15s. 1d. New South Wales Government 3½ per cent. Inscribed Stock, due 1st October, 1924, conversion, in whole or in part, into an equal amount of New South Wales Government 5 per cent. Inscribed Stock, 1935-1955.

Law Students' Journal.

The Law Society.

The following Candidates (whose names are in alphabetical order) were successful at the Preliminary Examination held on the 20th and 21st February, 1924:—

Allen, Victor George Henry	Lambert, Cyril
Altman, Lionel	Legge, Joseph
Barnett, Oliver Charles	Mason, Richard James
Barr, John Gray	Maudsley, John Barker
Boothman, Arthur	Mitchell, Nelson Leslie
Bottomley, Arthur Alan	Nash, William Robert
Boyd, John William Pickering	Neely, Geoffrey Cavendish
Bridgeland, Jack	Oppenheim, Arthur Colin
Burr, Leslie James	Parkin, Stanley
Burrow, Wilfrid George	Piesse, John Hamilton
Burton, Edmund Arthur	Piper, Walter Trayton
Clarke, Harry	Potter, Charles Antony
Copley, Alan Hanchett	Prichard, Cyril Layton
Davies, David Salmon Ellis	Rivington, Geoffrey Lewis
Davies, Richard Hughes Ellis	Sinclair, George
Davis, Guy Heath	Smallwood, Robert Fraser
De Pury, Edward Gwyn	Smith, Ralph Marcel
Dickins, Arthur Vivian	Steele, Frederick William
Duncan, Eric Charles	Storer, Harold Maitland
Eggar, David Petrie	Sykes, Edwin Gordon
Ellis, Ralph Brian Farebrother	Thoka, Albert
Farr, Alister Howard	Thomas, Gyrwyn Glyndwr James
Francis, Cecil Arthur	Thomas, Horace Roland
Girling, James William	Thorneloe, Alfred Bates
Grubb, Edward Tolley	Treadwell, Gerald William
Herron, Patrick Rowan	Turner, John
Hill, Horace James	Usher, Rowland William
Hipwood, John Francis	Wightman, George
Hubbard, Richard Cairns	Williams, George Edward
Hudson, George Edward	Williams, May Louise Gordon
Hyde, Robert Henry Proctor	Wilson, Eric
James, Roden William	Wilson, Harry Ley
Johnson, Trevor William	Wiltshire, Robert Charles Blair
Jones, Frank	Wood, Harry
Kelsey, Emanuel	Woods, Norman
	Young, Miles Archibald

No. of Candidates - 111. Passed - 71.

By Order of the Council,
E. R. COOK,
Secretary.

Law Society's Hall,
Chancery Lane, London, W.C.2.
7th March, 1924.

Law Students Debating Society.

A joint debate with the Lyceum Club was held at 138, Piccadilly, on the 11th inst. (Miss Boswood in the chair). The subject of the debate was: "That this House deplores the modern cinema." Mr. J. W. Morris, L.S.D.S., opened in the affirmative. Mrs. Mends Gibson, Lyceum Club, opened in the negative. There also spoke: Mr. M. C. Batten, Miss Stuart, Mr. J. F. Chadwick, Miss Muller, Mr. Binney, Mr. Mends Gibson, Mr. H. Shanly, Mrs. Munroe Faure, Mrs. Whates, Mr. Graham, Mr. A. T. Denning and Mr. J. R. Amphlett. The opposer and the opener having replied, the motion was lost by four votes. There were eighty present.

A dance will be held by the Law Students Debating Society on Friday, 11th April, at The Law Society, Chancery Lane, 7.45-12 p.m. Clifford Essex Band. Tickets, single 7s. 6d., double 14s., may be obtained at the offices of The Law Society, Bell Yard.

After thirty-seven years of local government service, Mr. James Wilson is retiring on superannuation at the end of September from the position of Town Clerk of St. Marylebone, having attained the age of sixty-seven. Beginning as registrar of births and deaths, he has successively held the following positions: Assistant overseer, relieving officer, settlement officer, assistant clerk to the guardians, clerk and accountant to a rural cemetery authority, clerk to parish and district councils, vice-president of Poor Law Officers' Association, chairman of the Municipal Officers' Association, chairman of the London District of the National Association of Local Government Officers, and president of the Metropolitan Town Clerks' Association. During the war he did honorary work in connection with recruiting, was clerk to the tribunal and executive officer for food and fuel control and the national register. He was awarded the O.B.E. for his services.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4%. **Next London Stock Exchange Settlement, Thursday, 20th March.**

	Middle Price. 12th Mar.	Interest Yield. £ s. d.
English Government Securities.		
Consols 2½%	55½	4 10 0
War Loan 5% 1929-47	101 5/16	4 19 0
War Loan 4½% 1925-45	96½	4 13 0
War Loan 4% (Tax free) 1929-42	102⅞	3 18 0
War Loan 3½% 1st March 1928	95⅛	3 13 0
Funding 4% Loan 1960-90	87½	4 11 6
Victory 4% Bonds (available at par for Estate Duty)	91⅛	4 7 0
Conversion 3½% Loan 1961 or after	75½	4 13 0
Local Loans 3% 1912 or after	64½	4 13 0
India 5½% 15th January 1932	100½	5 10 0
India 4½% 1950-55	85⅞	5 5 0
India 3½%	64½xd.	5 9 0
India 3%	55¼xd.	5 9 0
Colonial Securities.		
British E. Africa 6% 1946-56	110	5 9 0
Jamaica 4½% 1941-71	94½	4 15 0
New South Wales 5% 1932-42	98¾	5 1 0
New South Wales 4½% 1935-45	91	4 19 0
Queensland 4½% 1920-25	97½	4 12 6
S. Australia 3½% 1926-36	83½	4 3 0
Victoria 5% 1932-42	99½xd.	5 0 0
New Zealand 4% 1929	96	4 3 6
Canada 3% 1938	82½	3 13 0
Cape of Good Hope 3½% 1929-49	80½	4 7 0
Corporation Stocks.		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	53	4 14 0
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	63½	4 15 0
Birmingham 3% on or after 1947 at option of Corpn.	64	4 13 6
Bristol 3½% 1925-65	76	4 12 0
Cardiff 3½% 1935	86	4 1 6
Glasgow 2½% 1925-40	75½	3 7 0
Liverpool 3½% on or after 1942 at option of Corpn.	74xd.	4 14 6
Manchester 3% on or after 1941	64	4 13 6
Newcastle 3½% irredeemable	74	4 15 0
Nottingham 3% irredeemable	64	4 14 0
Plymouth 3% 1920-60	69	4 7 0
Middlesex C.C. 3½% 1927-47	80½	4 7 0
English Railway Prior Charges.		
Gt. Western Rly. 4% Debenture	82¾	4 16 0
Gt. Western Rly. 5% Rent Charge	101	4 19 0
Gt. Western Rly. 5% Preference	98½xd.	5 1 6
L. North Eastern Rly. 4% Debenture	81½	4 18 0
L. North Eastern Rly. 4% Guaranteed	79½	5 0 6
L. North Eastern Rly. 4% 1st Preference	79	5 1 0
L. Mid. & Scot. Rly. 4% Debenture	82	4 17 6
L. Mid. & Scot. Rly. 4% Guaranteed	79½xd.	5 0 6
L. Mid. & Scot. Rly. 4% Preference	78xd.	5 2 6
Southern Railway 4% Debenture	81	4 18 6
Southern Railway 5% Guaranteed	101	4 19 0
Southern Railway 5% Preference	99	5 1 0

Summary Jurisdiction and the Criminal Justice Bill.

Mr. Mead, the Marlborough-street Police Court magistrate, on Tuesday, says *The Times*, suggested an addition to the Criminal Justice Bill, now before Parliament, to enable a Court of Summary Jurisdiction to deal with certain cases of obtaining credit by false and fraudulent pretences.

The case before the court was one in which Albert Henry Strasman, thirty-three, a clerk, of Linscott-road, Clapham, was charged with obtaining food and wines to the value of £3 10s. by fraud at the Criterion Restaurant. Evidence was given that the defendant entertained two young women to supper, and when the bill (for £3 10s.) was presented said he had no money. On being given into custody the defendant was found to be in possession of 15s. 7d.

Mr. Mead pointed out that although the case was a trifling one, he had no power to deal with it, because it was an indictable offence. It was made so by the Debtors Act, 1869, which provided that anyone who in incurring a debt or liability obtained credit by fraud should be liable to be indicted and imprisoned. There was a Bill now before Parliament, called the Criminal Justice Bill, one effect of which was to enlarge considerably the jurisdiction of such courts as that, so that prosecutors might be saved the trouble and expense and also that prisoners might be saved the trouble and delay, anxiety, and expense, of a committal for trial. "It seems to me a very extraordinary thing," said Mr. Mead, "that such an offence as this has been completely overlooked in the drafting of the Bill, because in the many cases in which out jurisdiction is extended this is not included."

Strasman was committed for trial.

Legal News.

Dissolution.

PEMBERTON ERNEST JOHN TALBOT and GEORGE RALPH LYS, Solicitors, Andover, in the County of Hants (Talbot & Lys), the 1st day of March, 1924. [*Gazette*, 11th March.

Marine underwriters, says *The Times*, under "City Notes" (8th inst.), both at Lloyd's and in the insurance offices, are known to have been engaged during the last few days in devising means of meeting the changed situation which, as has been pointed out in these columns, has resulted from the recent judgments of the House of Lords in the case of the loss of the steamer "Grigorios" through scuttling. While there is a unanimous feeling among underwriters that the cargo owner or merchant should be protected in the event of the destruction of a vessel by scuttling with the connivance of the owner, it is held to be essential that care should be taken before any formal action is decided on, in order that full consideration should be given to the various questions raised by the judgments. With this object in view high legal opinion is now being obtained, so that underwriters may clearly define the position in future. The question of providing insurance facilities for innocent mortgagees is also being fully examined, and when an agreement is reached on both subjects an early intimation will be made for the benefit of all concerned.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday March 17	Mr. Synge	Mr. Jolly	Mr. More	Mr. Jolly
Tuesday 18	Ritchie	More	Jolly	More
Wednesday..... 19	Bloxam	Synge	More	Jolly
Thursday 20	Hicks Beach	Ritchie	Jolly	More
Friday..... 21	Jolly	Bloxam	More	Jolly
Saturday..... 22	More	Hicks Beach	Jolly	More

Date.	Mr. Justice Astbury.	Mr. Justice P. O. Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday March 17	Mr. Bloxam	Mr. Hicks Beach	Mr. Ritchie	Mr. Synge
Tuesday 18	Hicks Beach	Bloxam	Synge	Ritchie
Wednesday..... 19	Bloxam	Hicks Beach	Ritchie	Synge
Thursday 20	Hicks Beach	Bloxam	Synge	Ritchie
Friday..... 21	Bloxam	Hicks Beach	Ritchie	Synge
Saturday..... 22	Hicks Beach	Bloxam	Synge	Ritchie

HIGH COURT OF JUSTICE.—CHANCERY DIVISION.

HILARY SITTINGS, 1924.

Supplementary List of Chancery Causes for Trial or Hearing.
Set down to 3rd March, 1924.

Before Mr. Justice EVE.

Retained Causes for Trial.

(With Witnesses.)

Crawshaw v Pilbrow pt. hd. (s.o.)
South Coast Land & Resort Co ld v Wagstaff
Grant v Major & Co ld
Callow v Parfitt
Hall v Boret
Bindley v Smith
Public Trustee v Montgomery
Willie v Kinsey

Further consideration.

Re Michelham, dec
Michelham v Michelham

Adjourned Summonses.

Re England's Trusts
Burton v England
Re King, dec and re Settled Land Acts, 1882 to 1890
Pellici v Abrahams
Re Tinley, dec
Archbold v Public Trustee
Re Alexander, dec
Vassall v Winter
Tetley v Tetley
Re Land Registry Acts Pearson v Port of London Authority
Re G S Rowe's Will Trusts re J Rowe's Will Trusts Rowe v Rowe
Re Marshall, dec Davies v Wheeler
Re Jennens, dec Perry v Jennens
Re Clinton Settled Estates and re Settled Land Acts 1882 to 1890
Campbell, Gray ld v Sinclair
Re Saunders, dec Young v Saunders
Re M Radcliffe, dec Radcliffe v Radcliffe
Re Swaby's Settlement Swaby v James
Re Attree, dec Bacon v Attree
Re Penton's Settlement Trusts Penton v Langley
Re Howell, dec Thomas v Evans
Re W H L Sommerville, dec Sommerville v Sommerville
Re Reiss' Will Trusts Reiss v Reiss
Re Knight and re Married Women's Property Act, 1882
Re H.R.H. The Duc d'Alencon's Settlements Farrer v H.R.H. Princess Louise of Bavaria (restored)
Re Gundry's Will Trusts Barclay v Gundry
Re Macrae, dec Holford v Stacey
Re Tanqueray, dec Sewell v Woodfield
Re Challoner Settled Estates and re Settled Land Acts 1882 to 1890 (s.o. generally)
Re C W Martin, dec Martin v Martin
Re Lutwyche, dec Margetson v Public Trustee
Re Land, dec Winter v Coulson
Re Weld, dec Wolseley v Weld
Re Andrew, dec Cann v Andrew
Re Morley, dec Giles v Morley
Re Hunter's Settlement Deacon v Blakeney
Re Gregory, dec Monks v Fussell
Application of London Lubricants (1920) ld and re Trade Marks Acts, 1905 to 1919
Same v same (not before Easter Sittings)
Tayleur v Tayleur
Tayleur v Hudson
Re Stadnitski, dec Stadnitski v Foster
Re Fry's Settlement Sherrin v Nisbet
Re Henderson Smiths' Trusts Wardroper v Booth
Re Drake's Settlement Drake v Drake
Re Phipps, dec Day v Phipps
Re S Ward, dec Ward v Ward
Manners v Manners
Re Luscombe, dec Luscombe v Wauthier

Before Mr. Justice ASTBURY.

Retained Matters.

Companies (Winding up).

Petition.

Re Calloose Tin Mines ld (fixed for March 11)

CHANCERY DIVISION.

Motion (with Witnesses).

Cocks v Seigal

Adjourned Summonses.

Re Lucas-Tooth, dec Meldrum v Lucas-Tooth (s.o.)
Re Betts, dec Friend v Betts pt hd (s.o. generally)
Re Whitcombe's Trusts Moore v Public Trustee pt hd (s.o.)
Re Gibb, dec Robinson v Gibb pt had (s.o. generally)
Re Sanders, dec Sanders v Herapath pt hd (s.o. generally)
Re Dickson, dec Mott v Dickson
Re Robertson's Settlement Cash v Vickers (s.o. generally)
Re Appleby's Letters Patent and re Patent & Designs Acts (fixed for April 8)
Re McConnell's Letter sPatent and re Patent & Designs Acts (fixed for April 8)
Re Kent's Patent and re Patent & Designs Acts (fixed for April 8)
Re Simpson's Patent and re Patent & Designs Acts (fixed for March 18)
Re Schutzes Patent and re Patent & Designs Acts (fixed for March 18)

Causes for Trial.

(With Witnesses.)

Hurley v Stepney Borough Council pt hd (s.o. generally)
Rowland v The Air Council
Theyre v Cronin
Bogaerts v The British Liansoff White Oil Co ld (s.o. generally)
Edward Young & Co ld v Grierson Oldham & Co ld
Hinton v Hinton
Hele v Aman (fixed for March 12)
Selig v Selig (s.o. generally)
Re Longuehaye, dec Longuehaye v Baddeley (fixed for March 31)
Marsden v Young & Co's Brewery ld (security ordered)
Trustee of Lewis, Lewis & Girshine (Bankrupts) v Holborn Manufacturing Co ld (not before Easter Sittings)
Trustee of Ellis & Co (Bankrupts) v Earl Russell
Solport Bros ld v Redhouse pt. hd.
Hawkins v Weil
Broad v Ager
Thompson v Bennett
The Repetition Woodwork Co ld v Briggs
Sadler v Hall
British Thomson-Houston Co ld v Duncan Stevens ld
Same v Willesden Electric ld & ors
Same v D Rose & Co
Same v Lelios Lamp Co ld
Whitehead v Wilburn
Rees v Jones
London Life Association v Rudd
Wootton v Bowes
Shearing v Roberts (not before March 27)
Grant v Stallard & Trustees Corporation ld
Same v Stallard & Stallard
Fairman v Fairman
British Thomson-Houston Co ld v Guaranteed ld
Same v British Engineering Products Co
British United Shoe Manufacturing Co ld v E A Johnson & Co ld
Uwins v Way
Agricultural Wholesale Society ld v Biddulph & District Agricultural Society ld
Brookes v Bernard
Attorney-General v Battersea Corporation
Re Chippindale, dec Chippindale v Button (not before Easter Sittings)
Baker v Baker
Attorney-General v White

Before Mr. Justice P. O. LAWRENCE.

Retained Causes for Trial.

(With Witnesses.)

The Trustee of Ellis & Co v Botfield (s.o.g.)
J Hey & Co ld v The Economic Stores ld (fixed for April 1)
The York Glass Co ld v Jubb
Fine Art Products ld v Harris
Laycock v Fox (restored) (fixed for March 25)

Further Consideration.

Kendrick v Brown

Adjourned Summonses.

Re E J Cawston, dec Re S Cawston, dec Cawston v Cawston pt. hd. (s.o.g.)
Re Welsh Hospital (Netley) Fund, 1914 to 1919 Thomas v Attorney-Gen. (s.o. for Attorney-Gen)
Re Bayly, dec Prowse v Guy (to come on with fur con)
Rowland v Air Council
Re Learoyd, dec Fry v North (s.o.g.)
Re Dakin, dec Moore v Dakin (s.o.g.)
Re R Rogers, dec Rogers v Rogers (s.o.g.)
Re Twycross, dec Norman v Routledge (s.o.g.)
Re Ricketts, dec Stroud v Tottenham (s.o.g.)
Scottish Reversionary Co ld v Radcliffe (s.o.g.)
Re Gardner, dec Ellis v Ellis
Re F H E Crowe, dec Crowe v Crowe (to come on with a petition)
Stuart v Stuart (s.o.g.)
Re While, dec Barker v While (s.o.g).
Re Sir R L Lucas-Tooth, dec Durand v Bright (s.o.g.)
Re J P Lockwood, dec Lockwood v Lockwood (with witnesses) pt. hd. (fixed for March 12)
Attwood v Llay Main Collieries ld Same v Same
Re Roberts-Austen, dec Roberts v Roberts (s.o.g.)
Re Hawkins, dec Watts v Nash (with witnesses) (fixed for March 13)
Davey v Candy Same v Same
Inward v Houghton (motion for judgment "short")
Re Turner & Lawton's Settlement Turner v Turner (s.o.g.)
Re Willoughby, dec Mossop v Greville
Stuart v Stuart (s.o.g.)

Before Mr. Justice RUSSELL.

Retained Causes for Trial.

(With Witnesses).

Re Lowther & Cameron ld Smith v The Company
Re Harmer Wilson v Harmer
Re Isaac Newton, dec Newton v Newton (not before March 17)
Application under the Trading with the Enemy Acts, 1914 to 1916.
Re International Ganymede Club

Adjourned Summonses.

Sime v Bullock Bros & Co ld (s.o. till trial of action)
Re Abergavenny Settled Estates Abergavenny v Nevill (s.o.g.)
Re Rosen Krechcosky v Rosen (with witnesses) (s.o.)
Re Joseph Smith Moorhouse v Turner (s.o.)
Re Wingfield Wingfield v Wingfield
Re L A Jones Public Trustee v Joseph
Re C B Blyth Clarke v Blyth
Re Fulford, dec Fulford v Fulford
Havana Cigar & Tobacco Factories ld v Oddenino
Re Rogers Rogers v Cautley
Re The Application of the Minnesota Mining and Manufacturing Co and re Trade Marks Acts
Re Palmer Wyllys v Kerrison
Re A J C Stuart Stuart v Stuart
Thos Colyer's Settled Estates Colyer v Fergusson
Re Grindon Elverston v Attorney-Gen.
Re Harris' Settlement Upjohn v Harris
Re Sir Walter Scott, Bart, dec Scott v Rutherford
Re Scott Linklater v Priestley
Re E A Steel an infant
Re Opie, dec Martin v Nicholas
Re Zachary Merton, dec Public Trustee v Merton
Re A Barlow, dec Bassett v Barlow

Re N C Barlow, dec Standbridge v Standbridge
Re Standbridge's Settlement Re Settled Land Acts
Re Blake's Settlement Blake v Blake
Re Loder's Settlement Williams v Loder
Re Eliza Wolfe, dec Wolfe v Wolfe
Re Lescher's Settlement Lescher v Fanshawe
Re Huddleston, dec Eyre v Huddleston
Re West & Orchard & Carmichael's Contract Re Vendor & Purchaser Act, 1874
Re Northcliffe, dec Arnholz v Hudson (with witnesses)
Re Russell's Marriage Settlement Russell v Public Trustee
Re Bolton Settled Estates
Re Beaumont, dec Browning v Duff
Attorney-Gen v Stephens
Re Bibby, dec Bibby v Philpott
Re Baxter, dec Union of London and Smiths Bank v Baxter
Re John Minton, dec Morris v Hall
Re Leighton, dec Lefroy v Hinde
Re Waddington, dec Dodgshun v Driffield
Re Cooper, dec Cooper v Streatfield
Re Flegg, dec Public Trustee v Flegg
Re Sloan McKay v Sloan
Re Fowler, dec Bishop v Fowler
Re Wolmans ld Wolman v The Company (with witnesses)

Before Mr. Justice ROMER.

Retained Adjourned Summonses.

Re Austen Smith's Settlement Bishop v Smith pt. hd (s.o.)
Tyldesley Urban District Council v Leigh Rural District Council (to come on with Action No. 57)

Causes for Trial.

(With Witnesses.)

Escott v Southend-on-Sea Charabanc & Motor Transport Co ld
Musmann v The Scottish Widows' Fund pt hd (s.o.)
Williamson v Inrig & Cutting (s.o. until after inspection)
Clark v Clark (s.o.g.)
Joseph Rodgers & Sons ld v Rodgers (fixed for March 13)
Wright v United Cigarette Machine Co ld (security ordered July 4, 1923)
Emblem v Wright (not before April 1)
Garrod v Everett (s.o.g.)
Chatterly-Whitfield Collieries ld v Amalgamated Industrials ld
Marques v Panter
Le Masurier v Clamp
Re J Hawkins dec Durrant v Hawkins
Proctor v Candy (fixed for March 12)
Bagnall v Ruscoe
Carson v Wood
Wilkinson v Smith
Ford Motor Co (England) ld v Stenophone Accessories (1921) ld
Tilling v Harlow
British Thomson-Houston Co ld v The Metalite Co ld
Re J R Read, dec Gilchrist v Read (not before Easter Sittings)
British Thomson-Houston Co ld v Webber
Hone & ors v Partridge
Dickens v Ferdinando
Kelly v Edward Sharp & Sons ld
Re Miller, dec Miller v Hudson
Miller & Co ld v Hudson
Clifton-Brown v Lloyd
Shaw v A Burnet & Co (not before March 20)
Re Companies (C) Act, 1908 & re London and Montrose Shipbuilding & Repairing Co ld
Re Companies (C) Act, 1908 & re J Dunlea ld
Joseph Rodgers & Sons ld v Rodger
Goss v Goss
Barnes & Son v Matthews & ors
British Thomson-Houston Co ld v Horn & anr
Re Townsend, dec Banks v Townsend
Fountain v Rawlins
Re Cobden-Sanderson, dec Walker v Cobden-Sanderson
Goemaere v Sales (security ordered) Nov 21, 1923
Fryer v Fryer
Cotterell v Musmann
Tyldesley Urban Dist Council v Leigh Rural Dist Council
Logan v Lyons
Re Companies (C) Act, 1908 & re M & B Cinemas ld
Re Companies (C) Act, 1908 & re G Stanley & Co ld
Remnant v Baxter
Coles v Laycock
Clinch v E J & W Goldsmith
Hales v Wingfield
Hales v Thornton Butterworth ld
Bobbett v The Black Rock Quarries ld
Hubber v Richards
Cox v Cox
Halford v Blum
Machell v Musgrave
Puntan v Davies
Ridley v Steer
Nichols v Allison
Garbett v Friend
Rosin v Maundrell
Last v Chappell
Fletcher v The Economic Building Corp ld
Richard Fletcher ld v Same
Wiginton v Sevenoaks Urban Dist Council
Torola Syndicate ld v Guthrie
Vacuum Oil Co ld v A E Bennett & Co
Re A E Bennett & Co's Trade Mark No. 407733 and re Trade Marks Acts, 1905 to 1919
Re Vacuum Oil Co's ld Trade Mark No. 411625 and re Trade Marks Acts, 1905 to 1919
Hastings v Hastings
Pritchard v Arter
Bullard v Specterman
Thwaites v Senior
British Thomson-Houston Co ld v Naamlooze Vennootschap Gloeilampenfabrieken
Same v Irradiant Lamp Works ld & ors
Same v Northern Steel & Hardware Co ld
Same v Incandescent Fittings Co
Same v Anti-Vibration Electric Lamp Co ld
Same v Armature Repair Co
Allen v Smith
Wilson v Healing
Bradley v Muzeen
Isaacs v Hoar
British Thomson-Houston Co ld v Auto Balbs ld & ors
Same v Smith & Cookson
Same v The Weston Electric Lamp Co
Same v Childs
Same v The Midget Lamp Co ld
Same v Calphos Electrical Co ld
Hopcroft v Mount
Cooper & Co's Stores ld v C & A Modes ld
Rees v Hulton Mount Estate Electricity Engineering Works

Before Mr. Justice TOMLIN.

Motions (by Order.)

Re Farquharson Ivimy v Browne Manvers v Nance

Petitions.

Re Young's Contract
Re MacDougall's Policy and re Life Assce. Cos. (Payment into Court) Act, 1908

Adjourned Summonses.

Re Morris Burrows v Morris pt. hd.
Re Dancer Tappenden v Dancer pt. hd.
Attorney-General v Bassett (with witnesses)

Causes for Trial.

(With Witnesses.)

Hale v Coombes (not before Easter Sittings)
Brady v Turner (not before March 15)
The South American Copper Syndicate ld v Boret & anr (s.o.)
Silberrad v Smith (not before March 11)
British Thomson-Houston Co ld v Sterling Accessories ld
Evans v Newman (s.o.g.)
Williams v General Trading & Mnfrs ld (not before April 1)
Mortimer v De Fraine (fixed for April 1)
Cookson v Lloyds Bank ld (not before March 12)
Steinberg v Cooper & Howell ld
Boret v Proudman pt. hd. (s.o.g.)
Alloy Welding Processes ld v Weldrics ld (not before March 11)
Narramore v McClellan
Re Scala (Coventry) ld Orr v The Company (not before April 1)
Baron v Rosenthal (not before March 31)
Leon v London Midland & Scottish Rly Co ld (not before Easter Sittings)
Green v Green

Amalgamated Cotton Mills Trust ld v British Federated Mnfrs ld (not before March 31)
Evans v E Hulton & Co ld (not before March 11)
The Controller of the Clearing Office v Arthur Mendel & Co (s.o.)
Barchan v Bidgood
Hedley v Jameson
Re Richards & Bourne ld Hyman v The Company (stayed by compulsory order to wind up)
The British Thomson-Houston Co ld v Alan Bell ld
Same v Commercial Electric Co ld
Same v The Star Lamp Co
Hobday v Hobday (fixed for March 11)
Same v Same (fixed for March 11)
Samuels v Sear
British Thomson-Houston Co ld v Crowther & Osborn ld
Same v Adair
Same v Plant & Supplies ld
Same v The Electrical Engineering & Equipment Co ld
Shale Products ld v Hall
Lowther v Lowther
Thomas v Hatry
White v Acham
Hancock v Squires
Columbia Graphophone Co ld v Thoms
Rhodes v Bertholdt
Attorney-General v Bermondsey Guardians
Wilkinson v Hart

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, March 7.

KENT PUBLICITY CO. LTD. March 31. E. Clarke Williams, 107A, Mortimer-st., Herne Bay.
JAMES CHEETHAM (MANCHESTER) LTD. March 26. W. Wallace Brierley, 24, Clegg-st., Oldham.
A. P. T. LTD. March 31. Alfred E. Allen, 5, Fenchurch-st., E.C.3.
WEST CHESHIRE BRICKWORKS LTD. April 12. William A. Davidson, 6, Castle-st., Liverpool.
THAMES INVESTMENT TRUST CORPORATION (1920) LTD. April 30. Thomas Turketine, 11, Queen Victoria-st., E.C.

London Gazette.—TUESDAY, March 11.

LEIGHTON AIREY LTD. April 22. Henry L. Warmsley, 30, Richmond-terrace, Blackburn.
THE COCKTON HILL ALLOTMENT SOCIETY. April 26. J. C. Pigg, junior, 43, Market-place, Bishop Auckland.
HORLEY'S LTD. April 7. F. E. Anderson, 20, Bedford-row, W.C.1.
CHILTON AND WINDLESTONE COMRADES CLUB & INSTITUTE LTD. April 26. J. C. Pigg, 43, Market-place, Bishop Auckland.
PENTONE KNITTING CO. LTD. March 25. A. T. Solomon, 7, Victoria-st., Liverpool.
THE ST. ANNES PRINTING CO. LTD. April 11. J. G. Bradshaw, 10, The Crescent, St. Annes-on-the-Sea.
BASIL S. FOSTER LTD. March 28. H. Tansley Witt, 5, Chancery-lane, W.C.
NORTH AFRICAN MINING CO. LTD. March 31. John Harrison, Holmwood, The Park, Sidcup, Kent.

Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, March 4.

The Basford Engineering Co. Ltd.
The Paper Tube Makers' Association Ltd.
Ranson & Weaver Ltd.
The North British Academy of Arts Ltd.
Walton Estates Ltd.
The Railway & Works Co. Ltd.
Crockford & Lea Ltd.
Newcastle Stone Flour Mills Ltd.
Fred Kinder Ltd.
Lyon Court Ltd.
Bryan & Spedding Ltd.
Automobiles Ltd.
Midland Food Products Ltd.
Zenith Castor Co. Ltd.
Rubber Products Ltd.
E. A. McCarthy Ltd.
Geo. Slade & Co. Ltd.
Organam Ltd.
Wheatcrofts Ltd.
W. T. Heslewood Ltd.
Seaborne Interceptor and Engineering Co. Ltd.
The Nicaragua Development Syndicate Ltd.
Radcliffe, Thomas & Co. Ltd.
Wallwork, Smith & Co. Ltd.
McCutchon & Co. Ltd.
The Steamship "Bass Rock" Co. Ltd.

London Gazette.—FRIDAY, March 7.

Birtwistle & Lawrence Ltd.
C. B. & W. H. Truman Ltd.
Swaffham Crown Inn Estate Co. Ltd.
Dawkins, Harris & Weaver Ltd.
Stevens (Hatters & Hosiers) Ltd.
The Mines Equipment Trust Ltd.
Kent Publicity Co. Ltd.
Morriss Russell (Scotland) Ltd.
The Arisa (Cardiff) Flour Co. Ltd.
George W. Goddard Ltd.
Film D'Art (America and Canada) Ltd.
G. H. Moore & Co. Ltd.
Australasian Club Ltd.
A. P. T. Ltd.
West Cheshire Brickworks Ltd.
Plisson (London) Ltd.
Austin & Co. (Stockport) Ltd.
Dawson, Jones & Rodgers Ltd.
Arthur Candler & Co. Ltd.
William Trow & Sons, Ltd.
The Rhondda United Bakery Co. (Ltd.)
Hart & Harris (Quorn) Ltd.
F. W. Garrett Ltd.
Decorative Glass & Metal Works Ltd.
Bromley Engineers Ltd.
Wood & Sielk Ltd.
E. H. Bootiman Ltd.
A. W. Wratten Ltd.
Walter J. Gale & Co. (Cardiff) Ltd.
Harvey Frost & Co. Ltd.
Thames Investment Trust Corporation (1920) Ltd.
H. E. Wilson Ltd.
Peddip Appetiser Co. Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette, FRIDAY, March 7.

BARRAS, ROBERT, Darlington, Fish Fryer. Stockton-on-Tees. Pet. March 3. Ord. March 3.
BATEMAN, CLARA M. W., Haymarket, Licensed Victualler. High Court. Pet. March 4. Ord. March 4.
BATTRICK, CHARLES W., Great Yarmouth, Baker. Great Yarmouth. Pet. March 4. Ord. March 4.
BENNETTS, HAROLD G., Kingston-upon-Hull, Fish Fryer. Kingston-upon-Hull. Pet. March 5. Ord. March 5.
BICKERTON, SARAH A., Sutton, near Macclesfield, Farmer. Macclesfield. Pet. March 5. Ord. March 5.
BOWEN, RICHARD, London-wall. High Court. Pet. June 6. Ord. Feb. 5.
BROWN, MARGARET E., Ilford, Boarding House Keeper. High Court. Pet. Feb. 29. Ord. March 1.
CLARK, C., Islington. High Court. Pet. Feb. 2. Ord. March 4.
COCKRELL, WILLIAM E., Bristol, Butcher. Bristol. Pet. March 4. Ord. March 4.
DEAN, WILLIAM, and FORD, ERNEST D., Coventry, Car Finishers. Coventry. Pet. March 5. Ord. March 5.
DOUGHTON, DAVID T., Ironmonger, Aberdare. Aberdare. Pet. March 3. Ord. March 3.
ELLIS, FRED, ELLIS, WILLIAM F., and ELLIS, JOHN, Sheffield, Cutlery Manufacturers. Sheffield. Pet. March 4. Ord. March 4.
FALL, ARTHUR, Shotton Colliery, Durham, Licensed Victualler. Sunderland. Pet. March 5. Ord. March 5.
FEAR, ARTHUR H., Harlow, Essex, Dairyman. Bury St. Edmunds. Pet. Jan. 18. Ord. March 3.
FIELD, WILLIAM H., Hammersmith, Musician. High Court. Pet. March 4. Ord. March 4.
FOSTER, CHRISTOPHER, Manchester, Wholesale Hardware Factor. Manchester. Pet. Feb. 14. Ord. March 4.
GEE, THOMAS H., Moria, Leicester, Publican. Burton-on-Trent. Pet. March 4. Ord. March 4.
GIOVANNONE, LORETTO, Spennymore, Garage Proprietor. Durham. Pet. Feb. 20. Ord. March 4.
GOMERSALL, JOSEPH, Bradford, Plumber. Bradford. Pet. March 5. Ord. March 5.
GOODWYN, PERCY C. W., Cannock. Walsall. Pet. Sept. 25. Ord. March 5.
GREVESON, ALBERT S., Stanhope, Durham, Quarries Asst. Manager. Durham. Pet. Feb. 21. Ord. March 4.
HASTINGS, ELIZABETH, Nelson, Draper. Burnley. Pet. March 5. Ord. March 5.
HELLIWELL, NELLIE, Nelson, Ladies' Outfitter. Burnley. Pet. March 5. Ord. March 5.
HILES, CHARLES H., Wadsley Bridge, Gents' Outfitter. Sheffield. Pet. March 5. Ord. March 5.
HUMPHRIES, CHARLES H., Birmingham, Painter. Birmingham. Pet. March 3. Ord. March 3.
KNIGHT, WALTER, Exeter, Commission Agent. Exeter. Pet. March 4. Ord. March 4.
LAWLOR, ARTHUR S., Brockley. Bristol. Pet. Feb. 8. Ord. March 4.
LOMAS, PERCY, Macclesfield, Licensed Victualler. Macclesfield. Pet. Feb. 22. Ord. March 4.
MARLAND, GEORGE, Llanrhaiadr-yn-Mochnant, Cycle Agent. Newtown. Pet. March 5. Ord. March 5.
MCGOWAN, HAL, Hyde, Mixed Business. Ashton-under-Lyne. Pet. March 3. Ord. March 3.
MOLE, GEORGE, and MOLE, ROBERT E., Bedlington Station, Builders. Newcastle-upon-Tyne. Pet. Feb. 13. Ord. March 3.
MOORE, MARTHA S. J., Walton, Liverpool, Drapers Assistant. Liverpool. Pet. March 5. Ord. March 5.
NICHOLS, MORRIS, Wrettle, Essex, Farmer. Chelmsford. Pet. Feb. 1. Ord. March 3.
OWEN, DAVID J., Fairbourne, Baker. Aberystwyth. Pet. March 3. Ord. March 3.
PARKER, ALEXANDER G., Burton-on-Trent, Licensed Victualler. Burton-on-Trent. Pet. March 5. Ord. March 5.
PARVIN, CHARLES, Middlesbrough, Confectioner. Middlesbrough. Pet. March 4. Ord. March 4.
PATTINSON, GEORGE H., Great Grimsby, Temperance Bar Proprietor. Great Grimsby. Pet. March 5. Ord. March 5.
PETERS, EDWARD, Llanrhyddlad Valley, Farmer. Bangor. Pet. March 4. Ord. March 4.
ROSENBERG, HARRIS, Middlesbrough, Draper. Middlesbrough. Pet. March 4. Ord. March 4.
SALISBURY, EDWARD, Wigan, Baker. Wigan. Pet. March 3. Ord. March 3.
SENIOR, ERNEST, and STANLEY, HAIGH, Batley, Rag Merchants. Dewsbury. Pet. March 5. Ord. March 5.
SIMPSON, EDWARD A., North Shields, Watch Maker. Newcastle-upon-Tyne. Pet. March 3. Ord. March 3.
SIZER, STANLEY R., Kingston-upon-Hull, Machinery Merchant. Kingston-upon-Hull. Pet. March 4. Ord. March 4.
SWEETING, WILLIAM T. M., Camomile-st. High Court. Pet. March 3. Ord. March 3.
THOMAS, JAMES B., Bedford, Builder. Bedford. Pet. March 5. Ord. March 5.
THORNE, EDMUND G., Weston-super-Mare, Motor Engineer. Bridgwater. Pet. March 3. Ord. March 3.
TODD, RICHARD H., Ulverston, Tailor. Barrow-in-Furness. Pet. March 4. Ord. March 4.
UMPLEBY, HENRY H., Stockton-on-Tees, Farmer. Stockton-on-Tees. Pet. March 3. Ord. March 3.
VARLEY, JESSE, Sheffield. Sheffield. Pet. Nov. 8. Ord. March 3.
WILLIAMS, JOHN, Llanrug, Labourer. Bangor. Pet. March 4. Ord. March 5.
WINDER, WILSON, Broughton Beck, Lancs, Carter. Barrow-in-Furness. Pet. March 4. Ord. March 4.

London Gazette.—TUESDAY, March 11.

ANDERSON, WILLIAM M., Putney, S.W., Merchant. Wandsworth. Pet. March 7. Ord. March 7.
BARNET, HARRY, Shrewsbury, Licensed Victualler. Shrewsbury. Pet. March 7. Ord. March 7.
BECK, FRANK H., Broadstairs, Engineer. Canterbury. Pet. Dec. 22. Ord. March 8.
BROISE, J. A., Uxbridge, Ironmonger. Windsor. Pet. Nov. 21. Ord. March 6.
BROWN, HOSEA A., Loughborough, Baker. Leicester. Pet. March 7. Ord. March 7.
CLIFT, HENRY, Wolverhampton, Company Director. Wolverhampton. Pet. Feb. 25. Ord. March 7.
COOKLIN, MAX, Liverpool, Cabinet Maker. Liverpool. Pet. Feb. 8. Ord. March 6.
COSIER, COLIN H. T., Coventry, Furniture Dealer. Coventry. Pet. March 7. Ord. March 7.
CROSS, ALBERT B., Lowestoft, Grocer. Great Yarmouth. Pet. March 6. Ord. March 6.
DODD, SAMUEL, Harborne, Birmingham, Heating Engineer Birmingham. Pet. March 7. Ord. March 7.
EDWARDES, KEITH K., East Sheen. Wandsworth. Pet. July 26. Ord. March 6.
EVANS, THOMAS, Llanedy, Farmer. Carmarthen. Pet. March 6. Ord. March 6.
FORKNALL, ALFRED, Eastbourne, Fishmonger. Eastbourne. Pet. Feb. 11. Ord. March 7.
GOFFMANOFF, M., Richmond, Wholesale Woollen Merchant. Wandsworth. Pet. Jan. 28. Ord. March 6.
HALES, HENRY, Whaddon, Horse Dealer. Banbury. Pet. March 6. Ord. March 6.
HANEY, ALBAN T., Widnes, Horse Slaughterer. Liverpool. Pet. March 6. Ord. March 6.
HENSCHEL, SIDNEY, Margate, Advertising Representative. Canterbury. Pet. March 7. Ord. March 7.
HILLIS, FRED, Bradford, Egg and Butter Merchant. Bradford. Pet. March 6. Ord. March 6.
HOPE, WILLIAM, Bournemouth, Political Lecturer. Poole. Pet. Feb. 15. Ord. March 7.
JACKSON, STANLEY, Bolton, Poultry Appliance Maker. Bolton. Pet. March 7. Ord. March 7.
JONES, EDITH E., Tredegar, Draper. Tredegar. Pet. Feb. 28. Ord. Feb. 29.
JORDAN, SAMUEL G., Short Heath, near Wolverhampton, Bricklayer. Wolverhampton. Pet. March 5. Ord. March 5.
KILMINSTER, GEORGE B., Boot Retailer, Coleford. Newport (Mon.). Pet. March 7. Ord. March 7.
MANN, GEORGE, Camberwell, Timber Merchant. High Court. Pet. March 5. Ord. March 10.
MARSHALL, ALBERT P., Gainsborough, Grocer. Lincoln. Pet. March 7. Ord. March 7.
MAYNARD, RICHARD, Honely, Yorks, Carting Agent. Huddersfield. Pet. Feb. 6. Ord. March 6.
MINERS, JACK C. (Captain), Shaftesbury-av. High Court. Pet. Jan. 15. Ord. Feb. 27.
NAYLOR, CHARLES F., Bilston, Poultry Dealer. Wolverhampton. Pet. March 5. Ord. March 5.
O'NEALE, MAY A., Margate, Lodging House Keeper. Canterbury. Pet. March 8. Ord. March 8.
PARKER, FRED, Barnsley, Clothier. Barnsley. Pet. Feb. 28. Ord. March 6.
POTTER, FREDERICK, Builth Wells, Timber Haulier. Newtown. Pet. March 7. Ord. March 7.
RABINOVITCH, JULIUS E., Nottingham, General Dealer. Nottingham. Pet. Feb. 19. Ord. March 5.
REDMAN, HAROLD A., Pill, Somerset, Coal Merchant. Bristol. Pet. March 7. Ord. March 7.
RENTON, JOSEPH, Fenchurch-st., E.C., Shipbroker. High Court. Pet. Oct. 18. Ord. March 6.
ROBERTSON, F. H., Copthall-avue., Company Director. High Court. Pet. Nov. 21. Ord. March 6.
SIMCOE, ARTHUR H., Russell-gdns. High Court. Pet. Feb. 4. Ord. March 6.
THOMAS, GWILYM O., Rochdale, Schoolmaster. Rochdale. Pet. March 6. Ord. March 6.
TURNER, SPENCER C., Clopton, Suffolk, Farmer. Ipswich. Pet. March 5. Ord. March 5.
TURNER, WILLIAM H., Liverpool, Commercial Traveller. Liverpool. Pet. March 7. Ord. March 7.
WATERS, WILLIAM F., Leigh, Dorset. Yeovil. Pet. March 4. Ord. March 6.
WORRALL, FRANK C., Horsham, Farmer. Brighton. Pet. Jan. 15 Ord. March 6.